



2025

FISCAL YEAR 2025 ADOPTED BUDGET

Travis County, Texas

Prepared by
Travis CAD Finance Department

TRAVIS CENTRAL APPRAISAL DISTRICT

BOARD OFFICERS
JAMES VALADEZ
CHAIRPERSON
DEBORAH CARTWRIGHT
VICE CHAIRPERSON
NICOLE CONLEY
SECRETARY/TREASURER



LEANA MANN
CHIEF APPRAISER

BOARD MEMBERS
TOM BUCKLE
DR. OSEZUA EHIYAMEN
BRUCE ELFANT
VIVEK KULKARNI
JIE LI
ELIZABETH MONTOYA
BLANCA ZAMORA-GARCIA

RESOLUTION 20240613-5E

TRAVIS CENTRAL APPRAISAL DISTRICT BOARD OF DIRECTORS COUNTY OF TRAVIS

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE TRAVIS CENTRAL APPRAISAL DISTRICT FOR THE ADOPTION OF THE PROPOSED BUDGET FOR FISCAL YEAR 2025.

WHEREAS, the Board of Directors of the Travis Central Appraisal District has appointed Leana Mann, Chief Appraiser, to prepare and submit a proposed budget to said governing body at the proper time; and

WHEREAS, Leana Mann, Chief Appraiser, has submitted a proposed budget to this governing body on June 13, 2024, for its consideration, and;

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place, a public hearing was held on June 13, 2024, and interested property owners and taxing entities were given the opportunity to file or register any objections to said proposed budget;

NOW, THEREFORE BE IT RESOLVED that the Board of Directors of Travis Central Appraisal District:

Section 1: That the budget as submitted, amended, and summarized by fund, hereby is approved and adopted as the budget of the Travis Central Appraisal District for the year stated above.

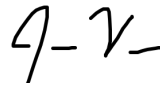
Section 2: That the budget hereby approved and adopted shall be made part of the public records of the Travis Central Appraisal District.

Section 3: That all provisions of the resolutions of the Travis Central Appraisal District in conflict with the provisions of this Resolution are, and the same are hereby, repealed, and all other provisions not in conflict with the provisions of this Resolution shall remain in full force and effect.

Section 4: That should any word, sentence, paragraph, subdivision, clause, phrase, or section of this Resolution be adjudged or held to be void or constitutional, the same shall not affect the validity of the remaining portions of said Resolution which shall remain in full force and effect.

DULY RESOLVED AND ADOPTED by the Board of Directors of the Travis Central Appraisal District on this 13th day of June 2024.

TRAVIS CENTRAL APPRAISAL DISTRICT



James Valadez, Chairman
Board of Directors

ATTEST:



Nicole Conley, Secretary
Board of Directors



Travis Central Appraisal District

OUR MISSION

The mission of the Travis Central Appraisal District is to provide accurate appraisals of all property in Travis County at one hundred percent market value, equally and uniformly, in a professional, ethical, economical, and courteous manner, working to ensure that each taxpayer pays only their fair share of the property tax burden.

OUR VISION

The Travis Central Appraisal District will act in accordance with the highest principles of professional conduct, ethics, accountability, efficiency, openness, skill, and integrity. We approach our activities with a deep sense of purpose and responsibility.

OUR VALUES

- **Appraise-** fairly, efficiently, and effectively, balancing the needs of both taxpayers and the taxing units by adhering to the Texas Property Tax Code, USPAP, and generally accepted appraisal standards.
- **Serve-** the public by being a trusted community partner and providing exceptional customer service that is accessible, responsible, and transparent.
- **Educate-** taxpayers on their rights, remedies, and responsibilities.
- **Communicate-** clearly and honestly to work collaboratively with the taxing units and taxpayers.
- **Perform-** with integrity, accountability, efficiency, and high standards from all staff.

Strategic Goals

1. Develop appraisals that reflect market value and ensure fairness and uniformity.
2. Be efficient in business processes and ensure that mission critical tasks are completed in a timely manner with a high level of accuracy.
3. Collect, create, and maintain accurate data.
4. Ensure that the district maintains a highly educated, motivated, and skilled workforce.
5. Provide customer service that is courteous, professional, and accurate.

Travis Central Appraisal District

Fiscal Year 2025 Adopted Budget

Board of Directors

Mr. James Valadez, Chairperson
Travis County

Ms. Deborah Cartwright, Vice Chairperson
Austin ISD

Ms. Nicole Conley, Secretary
City of Austin

Mr. Tom Buckle
West Travis County

Jie Li
Austin ISD

Ms. Elizabeth Montoya
East Travis County

Mr. Vivek Kulkarni
Travis County

Dr. Osezue Ehiyamen
Austin ISD/City of Austin

Ms. Blanca Zamora-Garcia
City of Austin

Mr. Bruce Elfant
Travis County Tax Assessor/Collector

Leana Mann, RPA, CCA, CGFO
Chief Appraiser



Prepared by the TCAD Finance Department



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INTRODUCTORY SECTION





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TRAVIS CENTRAL APPRAISAL DISTRICT

BOARD OFFICERS

JAMES VALADEZ
CHAIRPERSON
DEBORAH CARTWRIGHT
VICE CHAIRPERSON
NICOLE CONLEY
SECRETARY/TREASURER



LEANA MANN
CHIEF APPRAISER
June 13, 2024

BOARD MEMBERS

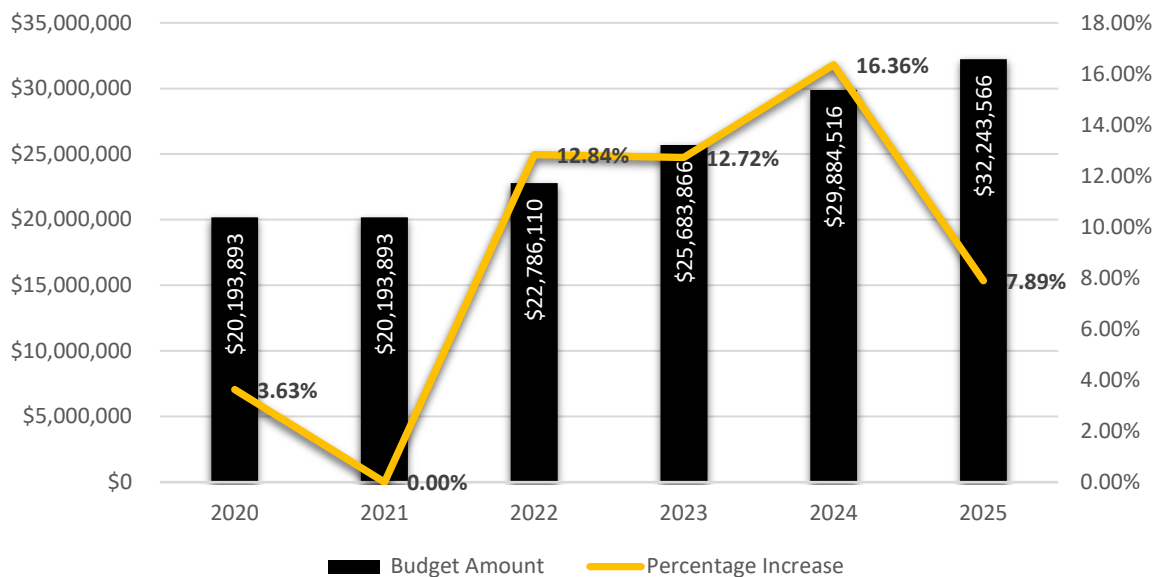
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DR. OSEZUA EHIYAMEN
BRUCE ELFANT
VIVEK KULKARNI
JIE LI
ELIZABETH MONTOYA
BLANCA ZAMORA-GARCIA

Travis County Taxpayers,
Travis CAD Board of Directors,
Travis Central Appraisal District:

I am pleased to present the Adopted budget for the Travis Central Appraisal District (TCAD) for the fiscal year 2025. Despite challenges from mandates and growth, TCAD seeks innovative solutions to keep pace with Travis County's demands. The fiscal year 2025 Adopted budget totals \$32,241,352, a 7.89% increase over the 2024 adopted budget.

	FY 2025 Adopted Budget	FY 2024 Adopted Budget	\$ Change	% Change
General Fund	\$ 32,241,352	\$ 29,884,516	\$2,359,050	7.89%

The Adopted and five previous years' budget history compare as follows:



As of the most recent Comptroller's Operations Survey (2022), Travis CAD had the third highest market value in the state. A helpful statistic for weighing appraisal district performance is made by comparing the appraisal district budget to total market value. This measures appraisal and operating efficiencies based on how much it costs to produce a market value appraisal roll. Travis CAD has the lowest budget as a percent of total market value compared to other similar metro CADs.

<i>Budget as a % of Market Value</i>			
	2022 Market Value	2022 Budget	Budget as a % of Market Value
Travis	\$ 428,443,400,804	\$ 22,786,110	0.0053%
Williamson	\$ 155,228,489,181	\$ 10,257,900	0.0066%
Dallas	\$ 459,957,531,580	\$ 31,205,055	0.0068%
Bexar	\$ 269,872,354,900	\$ 20,238,268	0.0075%
Denton	\$ 183,201,173,329	\$ 15,324,293	0.0084%
Tarrant	\$ 299,465,744,810	\$ 26,790,117	0.0089%
Collin	\$ 251,288,442,956	\$ 25,394,900	0.0101%
Montgomery	\$ 109,405,527,159	\$ 12,239,560	0.0112%
Harris	\$ 788,310,680,998	\$ 94,872,473	0.0120%
Fort Bend	\$ 135,549,932,917	\$ 18,194,846	0.0134%

Compared to the other metro CADs, Travis CAD has the second lowest budget as a percent of total levy, further demonstrating that Travis CAD continues to operate in an efficient manner.

<i>Budget as a % of Total Levy</i>			
	2022 Total Levy	2022 Budget	Budget as a % of Total Levy
Dallas	\$ 8,636,775,393	\$ 31,205,055	0.3613%
Travis	\$ 5,966,208,393	\$ 22,786,110	0.3819%
Bexar	\$ 4,970,768,992	\$ 20,238,268	0.4071%
Williamson	\$ 2,229,068,117	\$ 10,257,900	0.4602%
Tarrant	\$ 5,806,429,123	\$ 26,790,117	0.4614%
Denton	\$ 2,937,313,897	\$ 15,324,293	0.5217%
Montgomery	\$ 1,895,820,850	\$ 12,239,560	0.6456%
Collin	\$ 3,788,357,387	\$ 25,394,900	0.6703%
Harris	\$ 12,972,489,919	\$ 94,872,473	0.7313%
Fort Bend	\$ 2,244,551,453	\$ 18,194,846	0.8106%



THE LOCAL ECONOMY

Market Indicators

Austin's recent economic surge, driven by tech giants, venture capital, and a business-friendly environment, has made it an ideal place to call home. The city consistently ranks as one of the best places to live, start a business, raise a family, and the most popular for city migration.

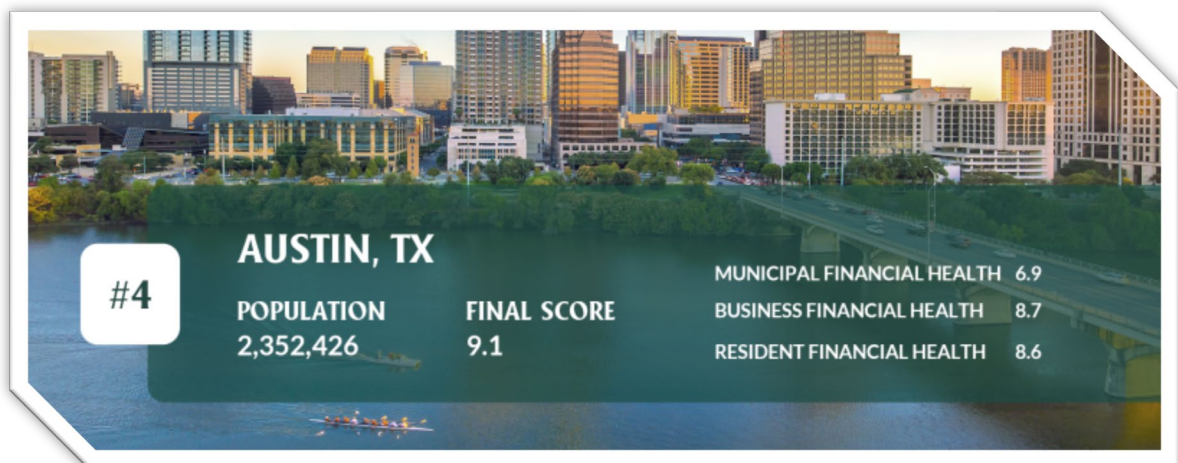
Table 1.

Selected State-to-State Migration Flows: 2022

Origin state	Destination state	Number of movers
California	Texas	102,442
New York	Florida	91,201
New York	New Jersey	75,103
California	Arizona	74,157
Florida	Georgia	51,380

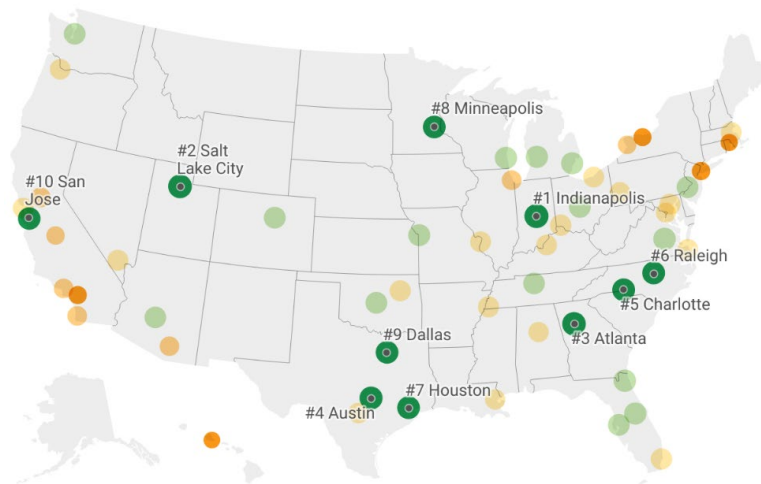
Source: U.S. Census Bureau, State-to-State Migration Flows: 2022.

In addition, Austin maintains responsible fiscal management with a healthy municipal financial score of 6.87. The city of Austin is also listed as #4 on the *The Financial Health Index: Which U.S. Cities are Flourishing?* from *thecreditreview.com*. The business climate shines with a score of 8.74, attracting major players in the tech industry and fostering an entrepreneurial spirit that fuels innovation. Residents enjoy a strong financial footing, reflected in the impressive 8.58 resident financial score, further solidifying Austin's economic appeal.



U.S. Metros by Financial Health

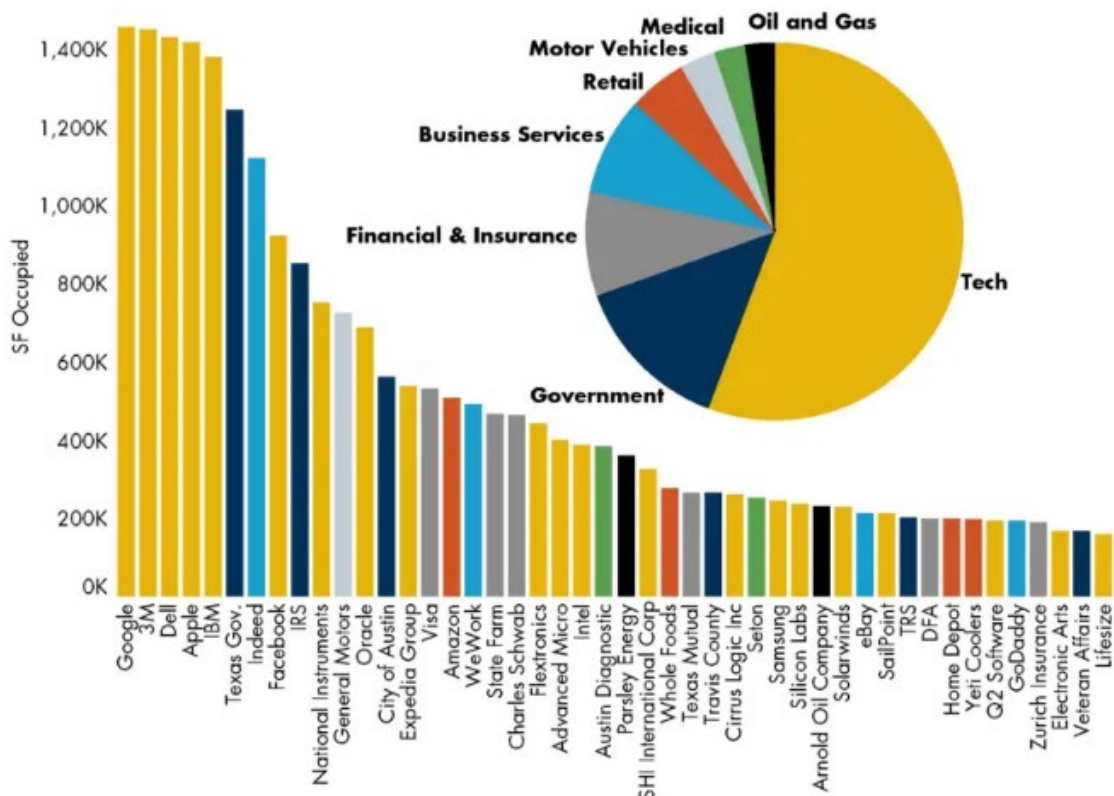
We've mapped our ranking of the most financially savvy U.S. metros with populations greater than 1 million. Those in green landed in the top 25.



Map: TheCreditReview • Created with Datawrapper

It also helps that Austin has a reputation as a fun, culturally diverse, and vibrant city. “Keep Austin Weird” is an unofficial motto, and the city’s reputation has drawn young professionals and digital nomads who were free to work wherever they wanted, thanks to the surge in remote work during the pandemic.

Tenants with More Than 150,000 SF in Austin



Source: Aquila



Where Does Austin Rank?

Austin, Texas has cemented itself as one of America's hottest cities. Austin's 2023 chart-topping rankings follow a similar trend to years past. With no signs of slowing down, 2024 promises to be another standout year for the Texas capital.



RANKED NO. 1 IN:

- Best College Town in America ([WalletHub](#), 2023)
- Best Housing Markets for Growth and Stability ([SmartAsset](#), 2023)
- Best Housing Market for First-Time Buyers ([Bankrate](#), 2023)
- Best State Capitals to Live In ([WalletHub](#), 2023)
- Top GDP Growth Among U.S. Metros ([Austin Business Journal](#), 2023)
- Best City for Entrepreneurs ([The Zebra](#), 2023)
- Best City for Startups ([Crowdspring](#), 2023)
- Strongest Hiring Rates ([LinkedIn](#), 2023)
- Best City for Tech Jobs ([World Population Review](#), 2023)



RANKED NO. 2 IN:

- Best City for Gen Z Job Seekers ([MoneyGeek](#), 2023)
- Best Performing City ([Milken Institute](#), 2023)
- Best Cities for Veterans to Live ([WalletHub](#), 2023)
- Best Metro Areas for STEM Professionals ([WalletHub](#), 2023)
- Best Real Estate Market in the Large City Category ([WalletHub](#), 2023)

OTHER TOP 10 RANKINGS:

- 4th Most Educated City ([Forbes](#), 2023)
- 5th Top City for One-Way Moves ([U-Haul](#), 2023)
- 6th Best City for Job Seekers in the U.S. ([MoneyGeek](#), 2023)
- 7th Best City for Tech Workers in the U.S. ([Indeed](#), 2023)
- 7th Best City for International Business ([Financial Times](#), 2023)
- 7th Biggest Boomtown in America ([Checkr](#), 2023)
- 8th Best City to Start a Career ([WalletHub](#), 2023)
- 9th Top Public Universities—UT ([U.S. News](#), 2023)
- 9th Best Foodie Cities in America ([WalletHub](#), 2023)
- 10th Hardest Working City in America ([WalletHub](#), 2023)

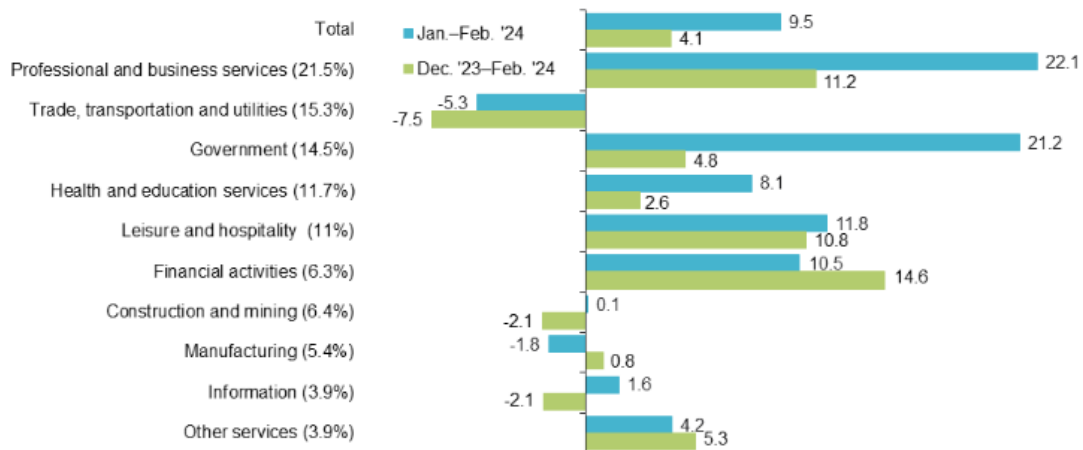
Source: Aquila



Economy & Job Growth

Austin employment increased 9.5 percent in February after decreasing 1.0 percent in January (Chart below). Sectors with the most growth were professional and business services (4,811 jobs), government (3,119 jobs), and leisure and hospitality (1,382 jobs). Sectors that saw a decline included trade, transportation and utilities (-952 jobs) and manufacturing (-112 jobs).

Employment growth by sector



NOTE: Data show seasonally adjusted and annualized percentage employment growth by industry. Numbers in parentheses represent the share of total employment and may not sum to 100 due to rounding.
SOURCE: Bureau of Labor Statistics; Texas Workforce Commission; adjustments by the Dallas Fed.

Federal Reserve Bank of Dallas

Austin's year-over-year increase of 2.2% makes it the 7th best performing among the 50 largest metro areas.

Best Performing Among the Top 50 Metros


	Nonfarm payroll jobs		Mar. 2023-Mar. 2024		Rank
	March 2023	March 2024	Difference	Percent ch.	
Las Vegas MSA	1,109,100	1,145,900	36,800	3.3%	1
Sacramento MSA	1,059,500	1,092,100	32,600	3.1	2
Miami MDiv	1,291,800	1,330,200	38,400	3.0	3
Raleigh MSA	718,600	738,400	19,800	2.8	4
Indianapolis MSA	1,145,100	1,171,700	26,600	2.3	5
Phoenix MSA	2,393,100	2,446,700	53,600	2.2	6
Austin MSA	1,319,800	1,348,600	28,800	2.2	7
San Antonio MSA	1,151,600	1,176,300	24,700	2.1	8
Virginia Beach MSA	798,000	814,800	16,800	2.1	9
Richmond MSA	705,400	719,800	14,400	2.0	10

Source: U.S. Bureau of Labor Statistics, CES.



Population Growth

With a projected population swell to almost 4 million by 2040, Austin faces the exciting challenge of scaling its infrastructure to accommodate exponential growth. However, Austin's above-average economic diversity and lack of state income taxes reinforce its investor appeal, indicating sustained high growth in the future.

<div>  HOUSING & PLANNING </div> <div>Austin Area Population History & Forecast</div>								
Year	City of Austin				Travis County		Austin Metro Area ¹	
	Total Area Population	Annualized Growth Rate	Full Purpose Population	Limited Purpose Population	Total Area Population	Annualized Growth Rate	Total Area Population	Annualized Growth Rate
2020	961,855	2.1%	943,549	18,306	1,290,188	2.7%	2,283,371	2.5%
2021	971,474	1.0%	951,989	19,485	1,302,956	1.0%	2,335,051	2.3%
2022	981,610	1.0%	960,915	20,695	1,318,775	1.2%	2,386,732	2.2%
2023	1,009,833	2.9%	987,508	22,325	1,336,643	1.4%	2,438,412	2.2%
2024	1,031,505	2.1%	1,007,643	23,862	1,355,887	1.4%	2,490,093	2.1%
2025	1,049,333	1.7%	1,023,982	25,351	1,376,054	1.5%	2,541,773	2.1%
2026	1,067,127	1.7%	1,040,252	26,875	1,396,841	1.5%	2,593,453	2.0%
2027	1,084,889	1.7%	1,056,454	28,435	1,418,045	1.5%	2,645,134	2.0%
2028	1,102,618	1.6%	1,072,588	30,030	1,439,528	1.5%	2,696,814	2.0%
2029	1,120,316	1.6%	1,088,655	31,661	1,461,199	1.5%	2,748,495	1.9%
2030	1,137,983	1.6%	1,104,656	33,327	1,482,996	1.5%	2,800,175	1.9%
2035	1,225,872	1.4%	1,183,686	42,186	1,592,814	1.4%	3,058,577	1.7%
2040	1,313,065	1.3%	1,261,147	51,918	1,703,024	1.3%	3,316,979	1.6%
2045	1,399,619	1.2%	1,337,103	62,516	1,813,287	1.2%	3,575,381	1.5%
2050	1,485,582	1.2%	1,411,610	73,972	1,923,558	1.2%	3,833,783	1.4%
2055	1,570,996	1.1%	1,484,716	86,280	2,033,830	1.1%	4,092,185	1.3%
2060	1,655,896	1.0%	1,556,464	99,432	2,144,103	1.0%	4,350,587	1.2%

Sources: City Demographer, Housing & Planning Department, City of Austin; U.S. Census Bureau for figures in bold.
 Notes: 1. The Austin Metro Area includes the counties of Bastrop, Caldwell, Hays, Travis, and Williamson. 2. Population figures are as of April 1 of each year. 3. Historical population figures account for annexations that have occurred. 4. Forecasted population figures do not assume any future annexation activity.

New U.S. Census Bureau estimates show Central Texas remains one of the fastest-growing regions in the country. The Austin-Round Rock-San Marcos metropolitan area—including Bastrop, Caldwell, Hays, Travis and Williamson counties—saw population growth of 7.53% between July 2020 and July 2023 with 173,000 new residents added.

Austin metro area population

The Austin-Round Rock-San Marcos metro area continues to see rapid population growth, with an estimated 7.53% increase from 2020-2023.



Source: U.S. Census Bureau/Community Impact
 *Annual estimates as of July 1

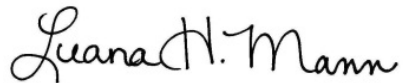


Acknowledgments

The preparation of the adopted budget could not have been accomplished without the dedication of the Travis Central Appraisal District management team. I would like to express my appreciation to all who assisted in this effort. Finally, I would like to acknowledge the Board of Directors of the Travis Central Appraisal District, who have supported the finance staff in our goal of excellence in budgeting, financial management, and reporting.

Should you have any questions about the District's 2025 Adopted budget or the budgeting process, I can be reached by phone at (512)834-9317 Ext. 405 or by email at Lmann@tcadcentral.org.

Respectfully submitted,

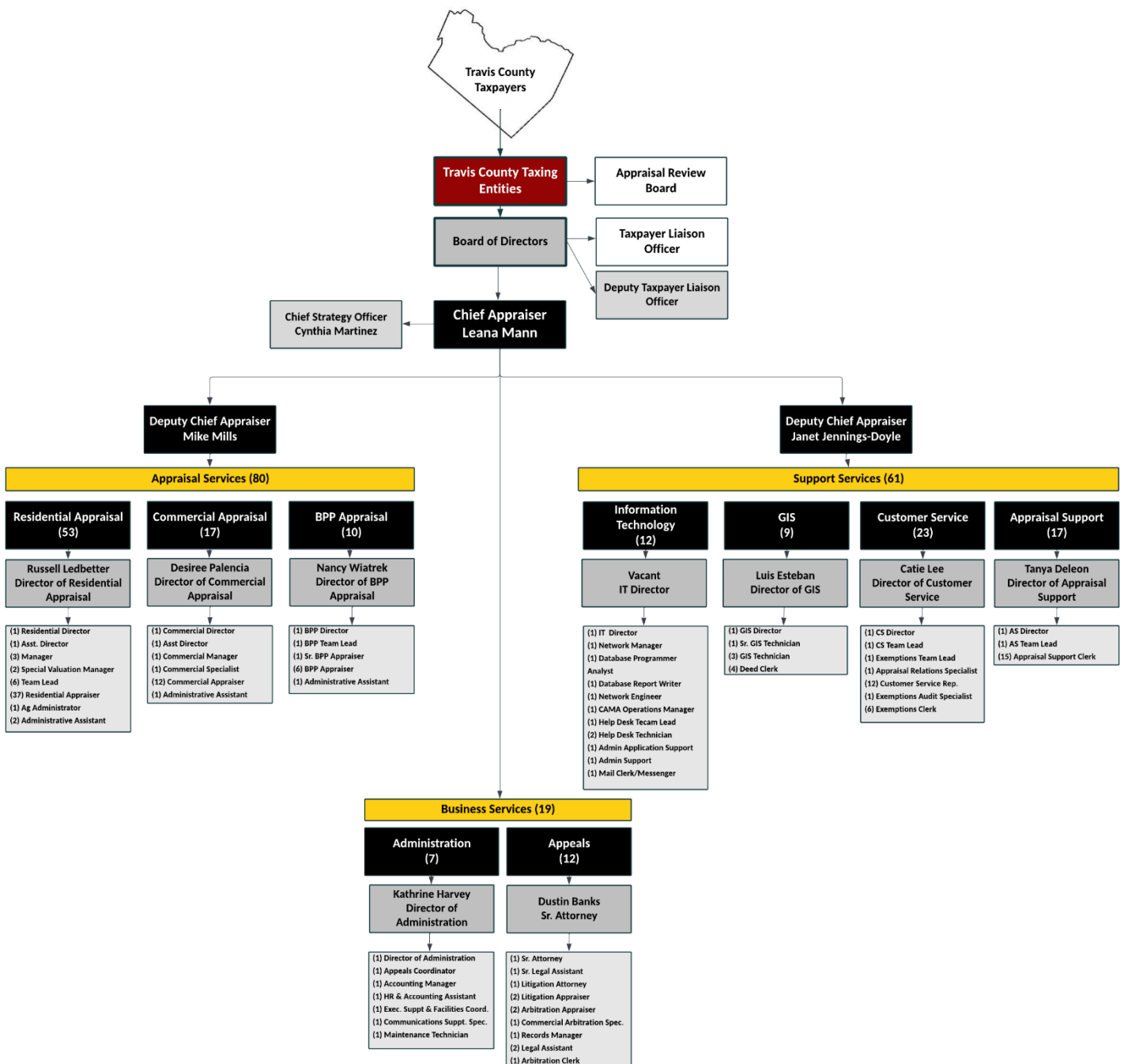


Leana H. Mann, RPA, CCA, CGFO
Chief Appraiser
Travis Central Appraisal District



ORGANIZATIONAL CHART

Fiscal Year 2025



Travis Central Appraisal District's organizational structure acts as a framework that enables effective management, coordination, and specialization. This hierarchical structure enables effective decision-making processes, as decisions can flow through the appropriate channels. It also facilitates accountability, as each level of management is responsible for overseeing and supporting their subordinates. This structure ensures that goals and objectives are cascaded down the organization, enhancing coordination and alignment. This division of labor allows individuals to develop specific expertise in their respective areas, leading to increased efficiency and quality of work.



KEY DISTRICT PERSONNEL

Name	Division	Title
Leana Mann	Administration	Chief Appraiser
Mike Mills	Administration	Deputy Chief of Appraisal
Janet Jennings-Doyle	Administration	Deputy Chief of Operations
Cynthia Martinez	Administration	Chief Strategy Officer
Kat Harvey	Administration	Director of Administration
Dusty Banks	Appeals	Sr. Litigation Attorney
Vacant	IT	IT Director
Luis Esteban	GIS	Director of Geographic Information Systems
Catie Lee	Customer Service	Director of Customer Service
Tanya DeLeon	Appraisal Support	Director of Appraisal Support
Desiree Palencia	Commercial	Director of Commercial Appraisal
Dustin Harshbarger	Commercial	Assistant Director of Commercial Appraisal
Nancy Wiatrek	BPP	Director of BPP Appraisal
Russell Ledbetter	Residential	Director of Residential Appraisal
Zach Dye	Residential	Assistant Director of Residential Appraisal
Gretchen Stevens	Residential	Residential Appraisal Manager
Jazmin Gonzalez	Residential	Residential Appraisal Manager
Emiliano Nino	Residential	Residential Appraisal Manager
Tami Stone	Residential	Special Valuation Manager
Daniel Mazziotti	Residential	Special Valuation Manager



AWARDS

Distinguished Budget Presentation Award

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the Travis Central Appraisal District, Texas for its annual budget for fiscal year beginning January 1, 2023. This is the eleventh consecutive year that the district has been awarded this prestigious award. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

This award is valid for a period of one year only. We believe that our fiscal year 2024 budget will continue to conform to program requirements, and once adopted, we will submit it to the GFOA to determine its eligibility for another award.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

**Travis Central Appraisal District
Texas**

For the Fiscal Year Beginning

January 01, 2023

Christopher P. Morrell

Executive Director



Certificate of Achievement for Excellence in Financial Reporting

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the Travis Central Appraisal District for its annual comprehensive financial report for the fiscal year ended December 31, 2022. This was the twelfth consecutive year that the District has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized annual comprehensive financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

A certificate of Achievement is valid for a period of one year only. We believe that our current annual comprehensive financial report continues to meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.



Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting

Presented to

**Travis Central Appraisal District
Texas**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

December 31, 2022

Christopher P. Morill

Executive Director/CEO



Award for Outstanding Achievement in Popular Annual Financial Reporting (GFOA)

The Government Finance Officers Association of the United States and Canada (GFOA) presented an Outstanding Achievement in Popular Annual Financial Reporting award to the Travis Central Appraisal District, Texas for its popular annual financial report (PAFR) for fiscal year 2022. This was the seventh consecutive year that the District has achieved this prestigious award. The GFOA established the PAFR Program in 1991 to encourage and assist state and local governments to extract information from the comprehensive annual financial report to produce high quality PAFRs specifically designed to be readily accessible and easily understandable to the general public and other interested parties without a background in public finance. This award is valid for a period of one year only. We believe that our current PAFR continues to conform to program requirements, and we are submitting it to the GFOA to determine its eligibility for another award.



Government Finance Officers Association

Award for Outstanding Achievement in Popular Annual Financial Reporting

Presented to

**Travis Central Appraisal District
Texas**

For its Annual Financial Report
For the Fiscal Year Ended

December 31, 2022

Christopher P. Morill

Executive Director/CEO



Certificate of Distinction

The Government Treasurers' Organization of Texas (GTOT) awarded a Certificate of Distinction to the Travis Central Appraisal District for its investment policy. In order to be awarded the Certificate of Distinction, a government must publish a comprehensive written investment policy that meets all program requirements set forth by the GTOT. This is the sixth consecutive two-year period that the District has achieved this prestigious award. A Certificate of Distinction is valid for a period of two years.







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Understanding the Local Property Tax Process



Texas local units of government rely heavily on property tax to fund their operations. Statewide, more than 4,000 separate taxing jurisdictions impose a property tax; these include counties, school districts, cities, and special-purpose districts that provide junior colleges, hospitals, water and wastewater utilities, flood control, and emergency services.

In addition to property tax, the Texas Constitution and Legislature empower local governments to impose, levy, and collect other taxes and fees that supplement their operations.

The Texas Constitution sets out five basic rules for property taxes ⁽²⁾:

- Taxation must be equal and uniform. No single property or type of property should pay more than its fair share.
- Generally, all property must be taxed on its current market value—the price it would sell for when both buyer and seller seek the best price and neither is under pressure to buy or sell. The Texas Constitution provides certain exceptions to this rule, such as the use of “productivity values” for agricultural and timber land. This means that the land is taxed based on the value of what it produces, such as crops and livestock, rather than its sale value. This lowers the tax bill for such land.
- Each property in a county must have a single appraised value. This means that the various local governments to which you pay property taxes cannot assign different values to your property; all must use the same value. This is guaranteed by the use of county appraisal districts.
- All property is taxable unless federal or state law exempts it from the tax. These exemptions may exclude all or part of your property value.
- Property owners have a right to reasonable notice of increases in their appraised property value.

Appraisal districts are political subdivisions of the State responsible for appraising property within county boundaries. Taxing entities use those appraised values to set their ad valorem tax rates and levy property taxes. The governing bodies of taxing units, such as school boards, commissioners’ courts, city councils, and special purpose district boards of directors, derive the tax rate by dividing the Adopted tax levy by the taxable value of property, as provided by the appraisal district. Taxable value is a property’s appraised value minus all applicable exemptions, deductions, and limitations. The tax rate is the level of taxation imposed by a taxing unit on taxable property within its boundaries.



The local government's tax assessor applies the tax rate to the taxable value in its jurisdiction to compute the tax due on each property. ⁽¹⁾

There are three main parts to the property tax system in Texas:

- An appraisal district in each county sets the value of property each year. A chief appraiser is the chief administrator and operates the appraisal office.
- A citizen board, called the Appraisal Review Board (ARB), hears any disagreements between a property owner and the appraisal district about a property's value. The members of the Appraisal Review Board are appointed by the local administrative judge.
- Local taxing units—city, county, school and special districts—decide how much money they will spend by adopting a budget. Next, the units set tax rates that will raise the revenue necessary to fund their budgets. The adopted budgets and the tax rates set to fund the budgets determine the total amount of taxes that a person will pay.

The property tax year has four stages: appraising taxable property, protesting the appraised values, adopting the tax rates, and collecting the taxes. The following represents a summary of the process.

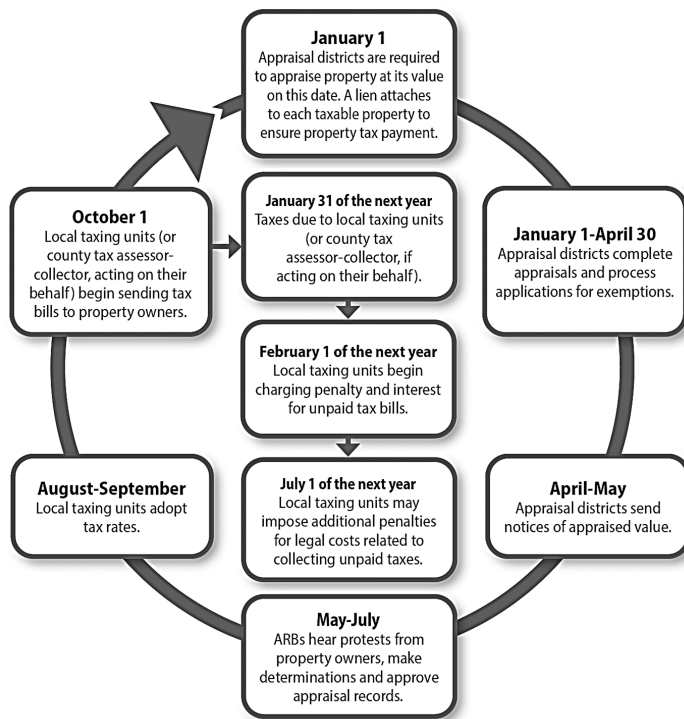
1. A large part of each appraisal district's job is to estimate what your property is worth on January 1. What a property is used for on January 1, market conditions at that time, and who owns the property on that date determine whether the property is taxed, its value, and who is responsible for paying the tax. Your appraisal district also processes applications for tax exemptions, agricultural appraisals, and other tax relief.
2. After the May 15 protest deadline, the appraisal review board begins hearing protests from property owners who believe their property values are incorrect or who did not get exemptions or agricultural appraisal. When the ARB finishes its work, the appraisal district gives each taxing unit a list of taxable property.
3. In August or September, the elected officials of each taxing unit adopt tax rates for their operations and debt payments. Several taxing units tax your property. Every property is taxed by the county and the local school district. You also may pay taxes to a city and to special districts such as hospital, junior college, water, fire and others.
4. Tax collection starts around October 1 as tax bills go out. Taxpayers have until January 31 of the following year to pay their taxes. On February 1, penalty and interest charges begin accumulating on most unpaid tax bills. Tax collectors may start legal action to collect unpaid taxes on February 1.

1 Texas Comptroller of Public Accounts Biennial Property Tax Report-Tax Years 2018 and 2019, Issued December 2020

2 Texas Comptroller of Public Account – Texas Property Tax System



Property Tax Calendar



Appraisal Phase (Jan. 1 through May 15)	
Jan. 1 – April 30	Property is appraised and exemption applications are processed
April – May 1	Notices of appraised value are sent
May 15	Appraisal record prepared and submitted to the ARB
Equalization Phase (May 15 through July 25)	
May 15 – July 20	Protests and challenges are heard and determined
July 20	Appraisal records are approved
July 25	Appraisal roll is certified
Assessment Phase (July 25 through Oct. 1)	
July 25	Appraisal roll received by taxing units
July 25 – Sept. 30	Tax rates are adopted and taxes are levied (calculated)
Oct. 1	Tax bills begin to be sent to taxpayers
Collection Phase (Oct. 1 through Jan. 31)	
Oct. 1 – Jan. 31	Current taxes are collected
Feb. 1	Penalties and interest begin to accrue
July 1	Additional penalties may be added for legal costs

Role of the Appraisal District

Each Texas county is served by an appraisal district that determines the value of all the county's taxable property. Generally, a local government that collects property taxes, such as county, cities, and school districts, is a member of the appraisal district. A board of directors appointed by the member governments presides over the appraisal district.

The appraisal district is considered a political subdivision and must follow applicable laws such as the Open Meetings Act and the Public Information Act. Meetings are generally open to the public and information generated by the appraisal district is, in most cases, also available to the public.

The appraisal district board of directors hires a chief appraiser, approves contracts, and sets policies. The chief appraiser is the chief administrator of the appraisal district. The chief appraiser may employ and compensate professional, clerical and other personnel as provided by the appraisal district budget. The chief appraiser's primary duty is to discover, list, review, and appraise all taxable property in the appraisal district using generally accepted appraisal techniques.

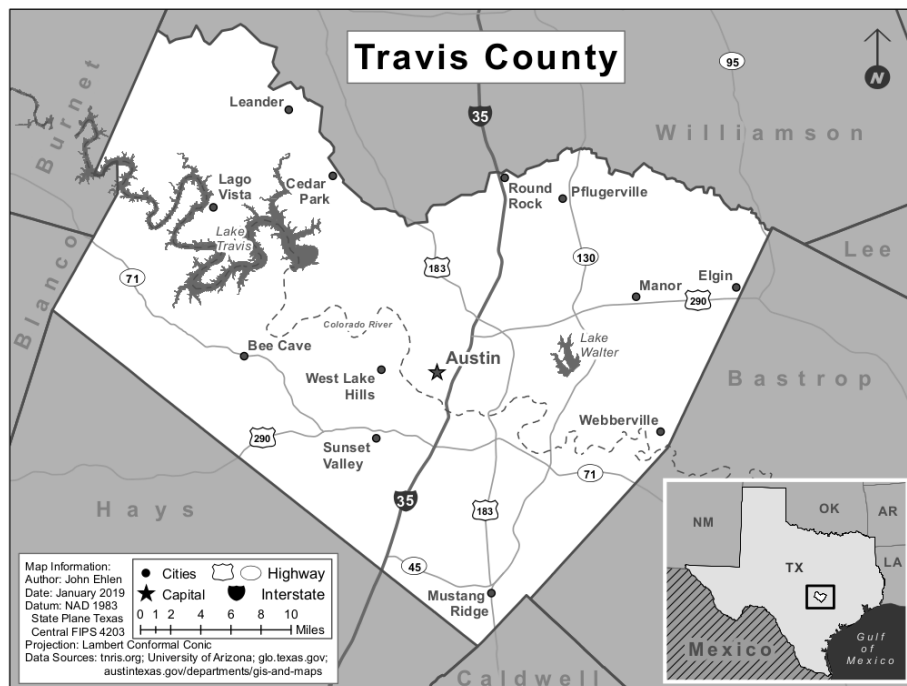


Travis Central Appraisal District

The Travis Central Appraisal District was created under the 66th Texas State Legislature in 1979 under the provisions of Senate Bill 621 known as the Property Tax Code. The District is responsible for the appraisal of property subject to ad valorem taxation in Travis County, Texas. The District is governed by a board of nine directors serving two year terms, plus a tenth statutorily designated non-voting member who is the County Tax Assessor-Collector. Travis County appoints two board members, Austin ISD appoints two board members, City of Austin appoints two board members, and Austin ISD and City of Austin appoint one board member jointly. The remaining two board members are appointed by a vote of the eastern and western taxing entities within Travis County.

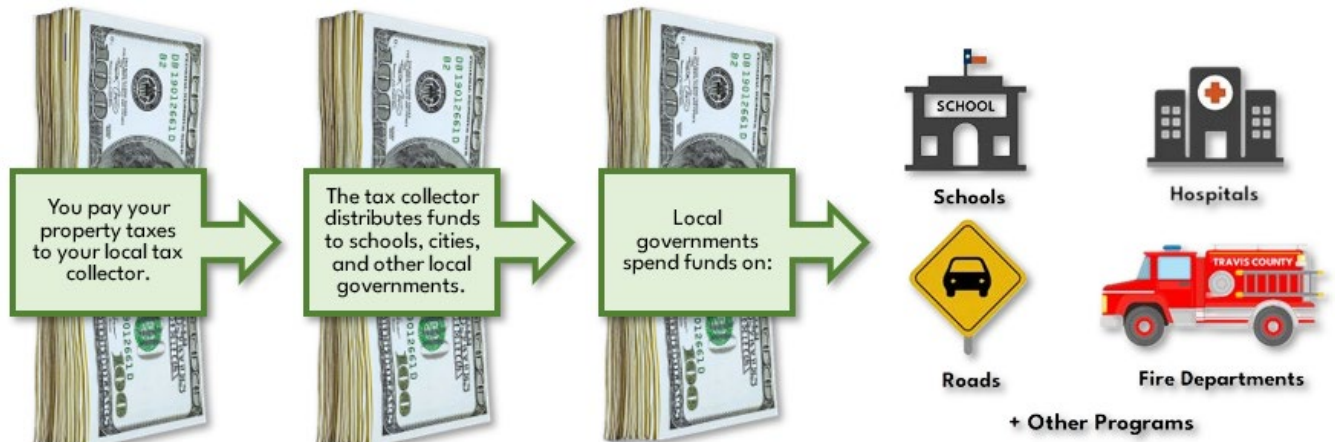
The District was formed in 1981 and formally began operations in 1982, pursuing its mission to provide accurate appraisal of all property in Travis County at one hundred percent of market value, equally and uniformly, in a professional, ethical, economical and courteous manner, working to ensure that each taxpayer pays only their fair share of the property tax burden. As stipulated under the Texas Property Tax Code, the District serves the citizens and taxpayers of Travis County and the taxing entities which lie within Travis County.

Travis County, established in 1840, is located in south central Texas astride the Balcones Fault, the boundary between the Edwards Plateau to the west and the Blackland Prairies to the east. Its county seat, Austin, is the capital of Texas. Travis County's population continues to grow at a steady pace, increasing an average of 2.7% each year since 2013. The 2022 population of Travis County was estimated to be 1,402,935, an increase of 2.3% over the 2021 estimated population.



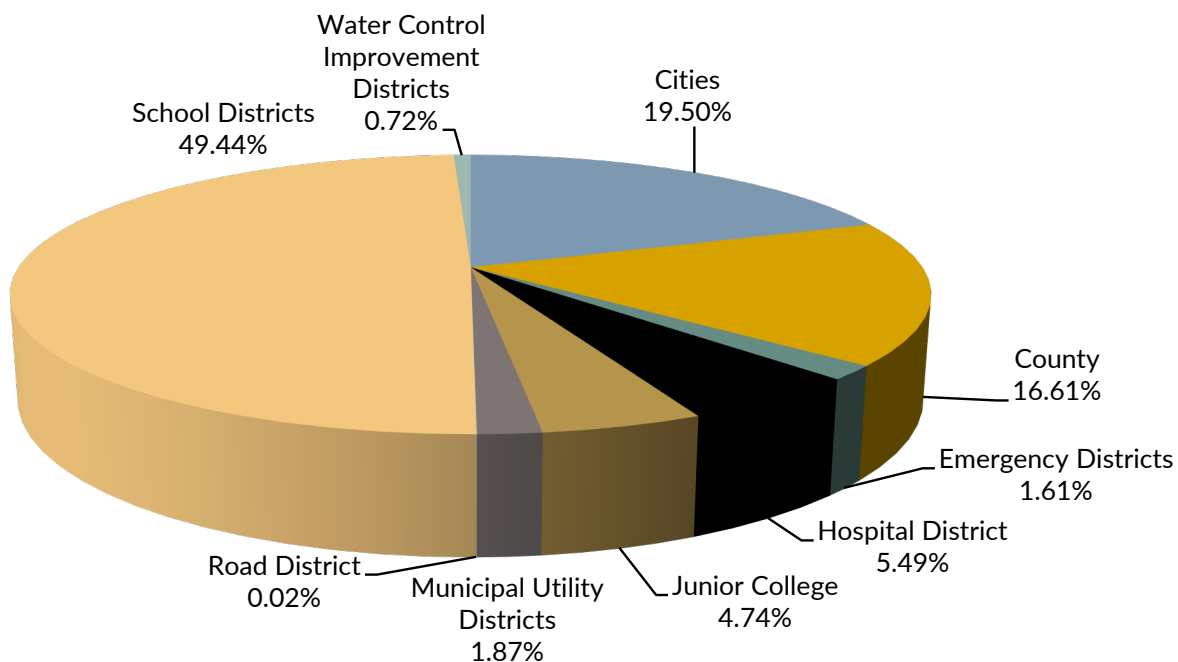
Property Taxes at Work

Property taxes are local taxes that are assessed locally, collected locally, and used locally. You pay your property taxes to the local tax collector. The tax collector distributes the funds to schools, cities, and other local governments. Local governments spend the funds on schools, roads, hospitals, police departments, fire departments and other programs.



In Travis County, property taxes support 165 local government agencies including 21 cities, 18 emergency districts, the county, the hospital district, the junior college, 63 municipal utility districts, 1 road districts, 15 school districts, 17 water control improvement districts, and 27 public improvement districts. For 2023, the projected tax levy for all taxing units in Travis County is \$5,835,183,445.

Budget by Taxing Unit Type



Accounting Basis and Controls

Accounting Basis

The District reports its financial activities as a special-purpose government. Special-purpose governments are governmental entities which engage in a single government program. Like most governments, special-purpose governments present two types of financial statements: (1) government-wide financial statements and (2) fund financial statements.

The government-wide financial statements report information on all the activities of the District. Governmental activities generally are financed through charges for services and intergovernmental revenues. The statement of activities reflects the revenues and expenses of the District. The government-wide statements are reported using the economic resources measurement focus and the accrual basis of accounting.

The economic resources measurement focus means all assets and liabilities (whether current or non-current) are included on the statement of net position and the operating statements present increases (revenues) and decreases (expenses) in total net position. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recognized at the time the liability is incurred.

The fund financial statements provide information about the District's governmental funds. The emphasis of fund financial statements is directed to specific activities of the District. The District reports the *general fund* as a major governmental fund. It is the District's primary operating fund. This fund is used to account for the acquisition and use of the District's expendable financial resources and the related liabilities. The District also reports the 850 EAL Holding Corp. as a major governmental fund. 850 EAL Holding Corp. is a non-profit entity whose primary purpose is to support the District. The measurement focus is based on the determination of changes in financial position rather than upon net income determination. Governmental fund financial statements are reported using the current financial resources measurement focus and are accounted for using the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual; i.e., when they become both measurable and available and expenditures are recorded when the related fund liability is incurred.

Internal Controls

To provide a reasonable basis for making its representations, the District's management team has established a comprehensive internal control framework. This framework is designed to provide reasonable assurance that assets are safeguarded against loss from unauthorized use or disposition, and that accounting transactions are executed in accordance with management's authorization and properly recorded so that the financial statements can be prepared in



conformity with generally accepted accounting principles (GAAP). The objective of the internal control framework is to provide reasonable, rather than absolute, assurance that the financial statements are free of any material misstatements. The concept of reasonable assurance recognizes that: (1) the cost of a control should not exceed the benefits likely to be derived; and (2) the evaluation of costs and benefits requires estimates and judgments by management. The design and operation of internal controls also ensures that all funds are expended in compliance with applicable laws and regulations.

All internal control evaluations occur within the above framework. I believe that the District's internal controls adequately safeguard assets and provide reasonable assurance of proper recording of financial transactions.

Financial Policies & Procedures

The Travis Central Appraisal District (the district) financial policies compiled below encompass the basic framework for the overall financial management of the district. These policies assist the Board of Directors and management with decision-making and provide guidelines for evaluating both the current and long-range financial activities. They are reviewed annually in conjunction with the budgetary process to verify continued applicability and benefit to the district.

The primary objectives of the policies are to provide accountability for cost-effective stewardship of taxpayers' funds through fairly presented financial statements supported by full disclosures.

Revenue Policy

1. **Revenue Recognition-** Revenues shall be recorded on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual, i.e., when they become both measurable and available.
2. **Daily Deposits-** In accordance with this finance policy, the district shall require weekly deposits of receipts only when the monies on hand amount to at least \$1,000. Any funds not immediately deposited shall be appropriately safeguarded in a locked file cabinet in the Finance Department.
3. **Monitoring Revenue-** District finance staff shall monitor revenues as billed and collected and shall report to the Board of Directors no less than quarterly on any past due or uncollectible amounts.
4. **Authority-** The HR & Accounting Director shall be responsible for designing, implementing, monitoring, and amending as necessary, accounting procedures, including internal controls, for the billing, recording, and reporting of all revenues of the district in compliance with Generally Accepted Accounting Principles (GAAP) and applicable state laws. Any changes to revenue procedures shall be reported to the Board of Directors at their next regularly scheduled meeting.



Cash Disbursement Policy

1. **Centralized Purchasing-** The District will operate under a centralized purchasing concept.
2. **Payments-** Local governments and state agencies are required to pay all bills owed within 30 calendar days. The district adheres to this requirement. Any deviations from this requirement are reported to the Chief Appraiser.
3. **Monitoring-** District finance staff shall monitor cash disbursements and report to the Board of Directors at each regularly scheduled meeting all capital asset purchases and any purchases over \$50,000. Specific purchasing limitations are outlined in the cash disbursements section of this finance policy.
4. **Authority-** The HR & Accounting Director shall be responsible for designing, implementing, monitoring, and amending as necessary, accounting procedures including internal controls, for the requisitioning, purchasing and cash disbursement functions of the district in compliance with Generally Accepted Accounting Principles (GAAP) and applicable state laws. Any change to cash disbursement procedures shall be reported to the Board of Directors at their next regularly scheduled meeting.

Operating Budget Policy

1. **Planning:** The District will prepare a five-year operating budget projection annually, which will include projections of expenditures for the next five years.
2. **Performance Measures:** The District will integrate performance measures and productivity indicators into its budgetary process whenever feasible.
3. **Periodic Reporting:** The Deputy Chief Appraiser shall present budget-to-actual financial reports to the Board of Directors at each board meeting.
4. **Balanced Budget:** The District shall submit a balanced budget wherein budgeted expenditures shall equal budgeted jurisdiction appraisal revenues.

Asset Management and Capital Improvement Policy

1. **Planning for Operational and Maintenance Costs:** The District shall utilize an equipment replacement schedule to plan major operational and maintenance asset acquisitions on a systematic, comprehensive, and entity-wide basis.
2. **Asset Condition:** The District will maintain all assets at a level adequate to comply with all regulatory requirements and to minimize future replacement and maintenance costs.
3. **Planning:** The District will annually update a five-year capital improvement program, identifying and describing each capital project along with the estimated cost.
4. **Capitalization:** The District will capitalize all asset cost which are \$1,000 or more and whose useful life is more than one year.



5. **Reporting:** The District will provide reports of expenditures by project to the Board of Directors no less than quarterly.

Cash Management and Investment Policy

1. **Written Policy:** The District's investment policy must be written and in compliance with all applicable state and local laws. The policy must be reviewed on an annual basis by the Board of Directors and approved through a resolution.
2. **Objectives:** The primary objectives of investment activities, in priority order, shall be preservation of principal, liquidity, and yield.
3. **Periodic Reporting:** The District shall provide monthly investment reports to the Board of Directors.
4. **Treasury Services:** The District shall prepare a Request for Proposal (RFP) for banking services every 2 years, with the option to renew the contract for an additional 2 years.

Accounting Policy

1. **Authority for Accounting Procedures:** The District will establish and maintain the accounting system according to Generally Accepted Accounting Principles (GAAP) and all applicable state and local laws.
2. **Annual Audit:** An annual audit will be performed by an independent public accounting firm, which will issue an official opinion on the annual financial statements, and a management letter indicating any suggestions for improvement or areas of concern.
3. **Transparency:** Full disclosure will be provided in the financial statements.
4. **Financial Report:** The District shall prepare an annual comprehensive financial report (ACFR) upon completion of the financial audit, which will be submitted to the Government Finance Officers' Association (GFOA) for the Certificate of Achievement for Excellence in Financial Reporting award.

Accounting Reserves Policy

1. **Source of Resources:** There shall be deposited, into specific general fund reserve funds, contributions from the general fund in amounts determined by the District Board of Directors.
2. **Operation of Fund:** The budget submission for each year shall include a recommendation for a general fund contribution to established general fund reserve funds. Prior to the end of each fiscal year, the district will prepare a report of any estimated surplus funds. If the Board of Directors decides to do so, a budget amendment will be prepared and approved by the Board of Directors. This budget amendment may allocate any general fund surplus funds to specific general fund reserve funds.



3. **Fund Manager:** The HR & Accounting Director shall administer all general fund reserve funds within the financial management system and shall serve as the reserve fund manager.
4. **Reporting:** A report of available reserve fund balances shall be presented to the Board of Directors quarterly at a regularly scheduled board meeting. Per GASB No. 54, all established reserves for the district will be treated as a committed fund balance and will be transfer to the designated fund through approval by the District's Board of Directors.

Budget Process & Procedures

The district is provided strict guidelines on the budgeting process in the Texas Property Tax Code. This information can be found in Chapter 6.06 of the Texas Property Tax Code and in the appendix of this report. An overview of the budgeting process is provided below.

The district begins its annual budgeting process in February. The district prepares an annual budget for the General Fund only. Discussions are held with the Chief Appraiser, the Deputy Chief Appraiser, and the department directors to discuss what the department's budget needs are for the upcoming fiscal year. Once this information is gathered, the Deputy Chief Appraiser prepares the adopted budget based on the Chief Appraiser's directives.

In May, the District may hold a budget workshop with the Board of Directors, the Chief Appraiser, and the Deputy Chief Appraiser where the budget is looked at in-depth. The district must send the adopted budget to the presiding officer of each taxing unit before June 15th.

During this budget workshop, the board of directors makes suggestions along with any taxing units that come to the meeting to discuss the adopted budget. The district then takes the budget and revises it to include the changes made at the meeting.

The district must hold a public hearing to adopt the adopted budget no later than September 15th. The district must send a notice of the public hearing to the presiding officer of each taxing unit no later than 10 days before the board of director's meeting where the budget will be adopted. The secretary of the board must also post the notice of the public hearing in the county newspaper. The district posts this information in the Austin American Statesman. The budget must be adopted before September 15th.

Once the General Fund budget is adopted, the taxing units have 30 days to file a resolution with the Board of Director's secretary to disapprove the budget if they deem necessary. If governing bodies of a majority of the taxing units entitled to vote on the appointment of board members adopt resolutions disapproving the budget and file them with the secretary of the board within 30 days after its adoption, the budget does not take effect, and the board shall adopt a new budget within 30 days of the disapproval.



All budget amendments must be presented to the taxing units 30 days prior to the meeting where the board is set to approve the amendment. A budget amendment changes the final amount due from the taxing unit. The district can make line-item transfers without notifying the taxing units. The Chief Appraiser has the authority to approve or disapprove any line-item transfers. All line-item transfers are then presented to the board for approval. Budget line-item transfers do not change the final amount of the budget but simply move budgeted funds from one natural expenditure category to another. Budget line-item transfers do not require any additional funds from the taxing units, and they do not change the amount of any surplus credited to the jurisdictions at year end.



Budget Calendar

JANUARY 2024						
S	M	T	W	T	F	S
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7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

DATE SUBJECT

1/1/2024 Beginning of 2024 fiscal year

DATE SUBJECT

2/5/2024 Budget discussion with Chief Appraiser on 2025 budget

2/12/2024 Meet with division directors

FEBRUARY 2024						
S	M	T	W	T	F	S
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MARCH 2024						
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31						

DATE SUBJECT

3/1/2024 Mail 2nd quarter invoices to taxing entities

3/4/2024 Budget requests due from department directors

3/29/2024 First budget draft due to Chief Appraiser

APRIL 2024						
S	M	T	W	T	F	S
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DATE SUBJECT

4/4/2024 Budget Committee Meeting

4/24/2024 Second budget draft due to Chief Appraiser

4/29/2024 Proposed Budget Presentation

MAY 2024						
S	M	T	W	T	F	S
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DATE SUBJECT

5/15/2024 Final budget draft due to Chief Appraiser

JUNE 2024						
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DATE SUBJECT

6/1/2024 Mail 3rd quarter invoices to taxing entities

6/14/2024 Submit proposed budget to presiding officers

6/14/2024 Public hearing notice mailed to all taxing entities

6/14/2024 Required budget notice ran in local newspapers

6/30/2024 Adopt 2025 Proposed Budget



JULY 2024						
S	M	T	W	T	F	S
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DATE SUBJECT

DATE SUBJECT

AUGUST 2024						
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SEPTEMBER 2024						
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29	30					

DATE SUBJECT

9/1/2024 4th quarter invoices mailed to taxing entities
 9/15/2024 Final day to adopt 2025 budget
 9/30/2024 Submit budget to GFOA
 9/30/2024 Tax rates are adopted by all taxing units

DATE SUBJECT

10/21/2024 Mail out final calculation of budget liabilities to
 taxing entities
 10/31/2024 Mail out budget amendment notification to taxing entities

OCTOBER 2024						
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NOVEMBER 2024						
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DATE SUBJECT

DATE SUBJECT
 12/1/2024 1st quarter 2024 invoices mailed to taxing entities
 12/16/2024 Budget amendments presented to Board of Directors
 12/31/2024 2024 fiscal year-end
 1/1/2025 2025 budget takes effect

DECEMBER 2024						
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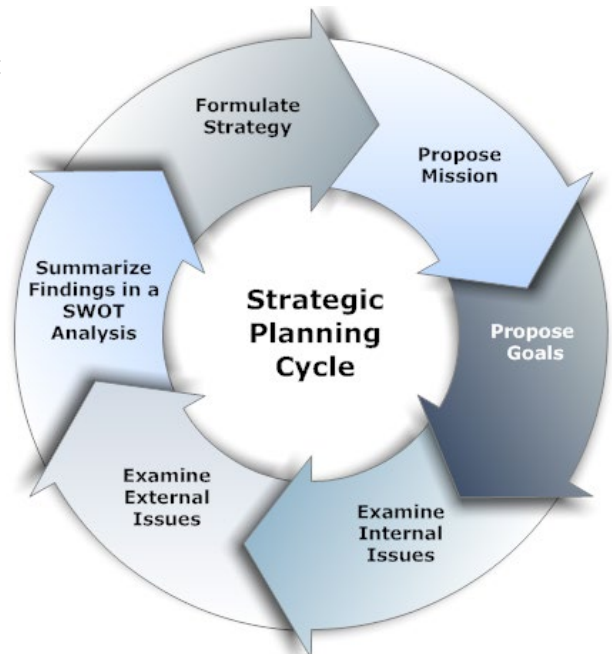
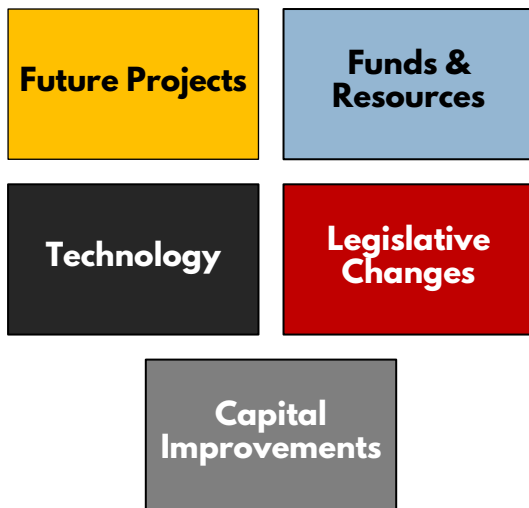


Strategic Planning

The Travis Central Appraisal District (The District) established a Strategic Plan, referred to as a Three-Year Plan, to outline the district's activities and operations from year to year in anticipation of future projects, funds and resources, technology, legislative changes, and capital improvements.

This Strategic Plan will be reviewed each year to monitor the completion of the tasks outlined and add another year to the ongoing plan. This will help the district prepare for the future and anticipate changes within the appraisal environment. Management staff personnel will be responsible for developing this plan and will ensure its viability in the district's tasks.

The Strategic Plan will address five major issues:



The Strategic Plan will become a tool for the final development of the District's Annual Management Plan.

This strategic plan addresses the following key strengths, weaknesses, threats, and opportunities for the Travis Central Appraisal District. The SWOT analysis began by conducting an inventory of internal strengths and weaknesses within the appraisal district. The strategic team noted the external opportunities and threats that may affect the organization based on the economic market and the overall environment.

The primary purpose of the SWOT analysis is to identify and assign each significant factor, positive and negative, to one of the four categories, allowing the strategic team to take an objective look at the appraisal district operations.

The SWOT analysis is a useful tool in developing and confirming goals, objectives, and strategies.



STRENGTHS <ul style="list-style-type: none"> • Strong management team • Strong support from sixty-one taxing entities served by the district. • Strong base for recruitment of qualified staff • Very focused management/staff • Experienced and proven management and supportive Board of Directors 	S	W	WEAKNESSES <ul style="list-style-type: none"> • Uncertain economic conditions affect property valuations. • Economic climate of the cities, school districts, county, and special districts • Retention of qualified staff personnel
THREATS <ul style="list-style-type: none"> • New technological advancements may become too costly. • Economic slowdown could reduce proper funding. • The economic situation could upturn, and resources could be limited. 	T	O	OPPORTUNITIES <ul style="list-style-type: none"> • Technology advancement can streamline business operations. • Increased efficiencies will result in stronger credibility and support.

AGENCY STRATEGIC GOALS

The Agency's Strategic Goals are general ends towards which the District and staff shall direct their efforts. The goals create a unified vision for the District and set the overall tone for employee efforts and performance. The goals should stretch and challenge the District while remaining realistic and achievable. All planning objectives and strategies should relate to one of the fundamental agency goals.

1. Develop appraisals that reflect market value and ensure fairness and uniformity.
2. Be efficient in business processes and ensure that mission-critical tasks are completed in a timely manner with a high level of accuracy.
3. Collect, create, and maintain accurate data.
4. Ensure that the District maintains a highly educated, motivated, and skilled workforce.
5. Provide customer service that is courteous, professional, and accurate.



PLANNING OBJECTIVES AND STRATEGIES

Agency Goal 1: Develop appraisals that reflect market value and ensure fairness and uniformity.

Planning Goal 1: Pass the Property Value Study (PVS) in even years.	
Objective	Analyze values by school district weekly during the valuation and equalization phase to ensure sales ratio median levels and weighted means are between 95 and 105 to ensure school district funding sources.
Strategy	Maintain an ongoing program of audit and verification activities in support of improved appraisal levels.
Output Measure	Number of sales qualified Number of ratio studies conducted
Efficiency Measure	Number of property protests Number of value reductions
Responsibility	All departments

Planning Goal 2: Make better utilization of ratio studies when developing market appraisals.	
Objective	Analyze ratio study statistics by neighborhood and school district weekly during valuation and equalization phases and guarantee that sales ratio median levels and weighted mean are between 97 and 102 and COD are between 5 and 15.
Strategy	Maintain an ongoing program of audit and verification activities in support of improved appraisal levels.
Output Measure	Number of sales qualified Number of neighborhood profiles created Number of school districts reviewed
Efficiency Measure	Number of property protests Number of value reductions
Responsibility	Appraisal Divisions

Planning Goal 3: Improve accuracy and reduce value changes through the equalization phase to 5% or less.	
Objective	Create evidence packets to be used at both informal and formal levels that support District values. Train staff to make clear and concise arguments at the ARB to defend the District's values.
Strategy	Staff training on defending appraisal values and standards of evidence
Output Measure	Percent value change
Efficiency Measure	Number of property protests Number of value reductions
Responsibility	Appraisal Divisions

Planning Goal 4: Improve quality and consistency of land values.	
Objective	Analyze land values and land tables in all market areas and all portfolios to consistently apply appropriate land prices and modifiers.
Strategy	In conjunction with field inspections, use third-party analysis sources to value land within Travis County. Use GIS mapping and analysis to ensure consistent land values.
Output Measure	Uniformity in COD measures of specific ratio studies
Efficiency Measure	Number of land values updated Number of property protests based on equity
Responsibility	Appraisal Divisions



Planning Goal 5: Software enhancements	
Objective	Work cooperatively with the CAMA vendor to enhance the software, providing greater appraisal and analysis capabilities, including income valuations, through the CAMA system.
Strategy	Schedule and hold regular meetings with the CAMA vendor to focus on the TCAD needs and enhancements required to complete appraisal tasks and meet legislative requirements. Meet regularly with metro CADs to discuss co-development priorities.
Output Measure	Co-development commitments from metro clients and group consensus on enhancement priorities.
Efficiency Measure	Number of development projects approved Number of enhancements included in each release
Responsibility	Information Technology All Departments.

Agency Goal 2: Be efficient in business processes and ensure that mission-critical tasks are completed in a timely manner with a high level of accuracy.

Planning Goal 1: Improve quality and consistency of land values.	
Objective	Pass the Methods and Assistance Program (MAP) review and obtain a score of 100 on all items (odd years)
Strategy	Improve compliance by establishing formal plans, timelines, benchmarks, and monitoring programs to ensure that tasks are completed timely, accurately, and in line with guidelines established by the Property Tax Assistance Division.
Output Measure	Completion of all statutorily mandated tasks
Efficiency Measure	Number of items receiving a score of 100 in the MAP review
Responsibility	All departments

Planning Goal 2: Complete the top three mission-critical tasks ahead of schedule.	
Objective	Ensure that all mission-critical tasks of sending notices, certifying the appraisal roll, and passing the PTAD studies are completed at a minimum of one to two weeks prior to the deadline.
Strategy	Improve compliance by establishing formal plans, timelines, benchmarks, and monitoring programs to ensure that deadlines are met while also increasing individual accountability
Output Measure	Completion of all mission-critical tasks
Efficiency Measure	Number of notices mailed at each run date Number of protests completed
Responsibility	All departments



Planning Goal 3: Complete protests as soon as possible after certification	
Objective	Ensure that all protests are completed as soon as possible after certification to shift the annual calendar of events and provide more time to appraisal staff to perform discovery and valuation tasks. Increased time to perform discovery and valuation should result in higher accuracy in the appraisal roll and fewer property protests.
Strategy	Select a target date of completion and communicate the date and objective with staff, ARB, and agents. Maintain consistency in the scheduling of protest hearings to ensure that protests are completed by the target date.
Output Measure	Date of completion Percent of open protests
Efficiency Measure	Number of informal hearings held per day Number of formal hearings held per day Number of topline agreements
Responsibility	Appraisal Divisions

Planning Goal 4: Complete fieldwork and eliminate fieldwork overlap with the valuation cycle.	
Objective	Ensure that all field inspections have been completed by February 1 st .
Strategy	Develop a work plan to identify the scope of field work to be completed and evaluate field inspection productivity. Develop a field work plan that recognizes the man hours available for the project. The work plan should include refresher training for appraisers to ensure that work is completed in an accurate manner, as well as communicating to the appraisers work productivity expectations. Completion benchmarks should be established to evaluate progress. Conduct regular meetings to ensure progress.
Output Measure	Timely start to the valuation cycle
Efficiency Measure	Number of field inspections per day
Responsibility	Appraisal Divisions

Planning Goal 5: Complete the valuation cycle and reduce the number of properties in notice runs after April 15th.	
Objective	Ensure that properties are valued, and notices are sent in the first notice run.
Strategy	Develop a documented work plan of valuation tasks to be completed. The work plan should include research and confirmation of sales data, review of neighborhood designations, assign senior staff to lead valuation teams, and include refresher training for appraisers to ensure that work is completed in an accurate manner as well as communicating to the appraiser's work productivity expectations. Completion benchmarks should be established to evaluate progress. Regular meetings to ensure progress. Accountability consequences for failing to meet expectations and deadlines.
Output Measure	Percent of properties noticed with each notice run
Efficiency Measure	Number of neighborhood profiles completed each week
Responsibility	Appraisal Divisions



Planning Goal 6: Complete homestead exemption processing within 30 days of receipt of application.	
Objective	Lack of taxpayer compliance with homestead documentation requirements has become an obstacle to the timely processing of the exemptions. Provide more information and alerts to taxpayers to ensure that the appropriate documents are included with the application when first submitted so that staff may process applications upon receipt
Strategy	Create an additional insert to be included with the homestead application reminding taxpayers of the new documentation requirements. Increase taxpayer awareness of the online application system. Add additional information on the website reminding taxpayers of additional requirements and create an online video detailing requirements
Output Measure	Percent of exemption applications processed on the first receipt Number of exemptions processed within 30 days of receipt
Efficiency Measure	Number of additional RFE letters sent to taxpayers Number of exemption applications processed
Responsibility	Customer Service

Agency Goal 3: Collect, create, and maintain accurate data.

Planning Goal 1: Neighborhood Cleanup	
Objective	Ensure that neighborhoods are appropriately defined and identified, and address population and sample size issues caused by over-stratification
Strategy	Develop procedures for the definition of neighborhoods and ensure consistent application of the procedures. Procedures should identify characteristics to be considered in the creation of neighborhoods and establish population minimums. Existing neighborhoods of insufficient population size should be combined where practicable. Procedures should also define a plan for the annual review of neighborhoods
Output Measure	Number of neighborhoods with insufficient population and sample size
Efficiency Measure	Number of neighborhoods reviewed
Responsibility	Residential Appraisal

Planning Goal 2: Property Classification	
Objective	Ensure that property classifications are uniform and consistent, that procedures are followed by all staff, and that careful review and consideration is given to each tax parcel appraised
Strategy	Review existing property classification guides to determine applicability in current mass appraisal models and modify classification guide as necessary in context with model and cost tables developed. Create detailed standards manuals for the classification of property. Conduct annual training with appraisers and utilize aerial photography and GIS for data validation and to ensure consistent application of standards and procedures. Develop a work plan for quality assurance of property classifications which includes manager review of appraiser classification determinations
Output Measure	Percentage of properties incorrectly classified
Efficiency Measure	Number of properties classified Number of property classifications corrected by manager
Responsibility	Appraisal Divisions



Planning Goal 3: Property Owner Exemption Application Data	
Objective	Ensure that all homestead exemption application information is accurate and up to do. Develop and implement a plan to audit homestead records once every five years.
Strategy	Develop a work plan to identify any homestead exemption applications filed before 2014 and send a reapplication request. Ensure that property owner data is accurate based on reapplications submitted.
Output Measure	Number of homestead exemption applications asked to reapply Number of homestead exemption applications removed
Efficiency Measure	Number of reapplication requests sent Number of property owner data fields updated
Responsibility	Customer Service

Agency Goal 4: Ensure that the District maintains a highly educated, motivated, and skilled workforce.

Planning Goal 1: Increase training opportunities.	
Objective	Ensure that district staff receive sufficient training in their mission-critical tasks, including customer service, exemption administration, programming and technology, record maintenance, mapping, and basic and advanced training in appraisal theory and practice. In addition to attaining Registered Professional Appraiser certification, appraisal staff should be encouraged to attain IAAO designations.
Strategy	Increase the training budget for external courses and provide more internal training opportunities. Develop an internal training team with instructors for both RPA and IAAO courses. Develop a three-year schedule to offer all RPA-required courses in-house.
Output Measure	Percentage of employees attaining certifications.
Efficiency Measure	Number of classes attended. Number of internal training sessions offered. Number of certifications awarded.
Responsibility	Administration



Planning Goal 2: Management Training.	
Objective	Provide management training programs to increase the effectiveness and efficiency of managers.
Strategy	Provide internal training on the following topics: Systems thinking, project management, delegating, teamwork, motivating staff, effective feedback, documenting discipline, and dealing with conflict.
Output Measure	
Efficiency Measure	Number of internal training sessions offered. Number of projects completed. Number of employee coaching's
Responsibility	Division Directors and Managers

Planning Goal 3: Cross-departmental training.	
Objective	Create a knowledgeable workforce that can assist each other and taxpayers without "governmental shuffle" by providing cross-departmental training so that staff may answer basic questions and, if not able to answer, will be able to re-direct questions to the appropriate resource.
Strategy	Provide opportunities for related departments to cross-train staff to create a greater understanding amongst staff of the full requirements of the appraisal district and how each division plays a role.
Output Measure	Decreased the number of tasks and taxpayers transferred between departments
Efficiency Measure	
Responsibility	All Staff

Planning Goal 4: Employee Retention	
Objective	Ensure that the district can retain long-term employees who have developed extensive institutional knowledge and skills.
Strategy	Review employee salaries and benefit packages to ensure that the district can remain competitive in the market. Benefits would include retirement packages, health insurance, and sick and vacation time. Review employee reward and recognition programs such as service awards and district-sponsored morale events. Explore non-monetary rewards such as flexible work schedules and telecommuting.
Output Measure	
Efficiency Measure	Tenure of employees leaving district service.
Responsibility	Administration; HR

Planning Goal 5: Technology replacement schedule	
Objective	Provide employees with an appropriate work environment with adequate equipment and space to work efficiently.
Strategy	Create an equipment replacement schedule to ensure employees have current technology and can work efficiently. This schedule includes replacing servers, network equipment, workstations, peripheral equipment, and software.
Output Measure	Documented work plans.
Efficiency Measure	Number of PCs replaced.
Responsibility	IT



Agency Goal 5: Provide customer service that is courteous, professional, and accurate.

Planning Goal 1: Emphasize Customer Service	
Objective	Providing excellent customer service should be a recognized goal of every employee in the district.
Strategy	Improve services delivered to our internal and external clients through employee training. All staff shall receive annual and mandatory customer service training. Employees will be informed of expectations, and managers will audit phone calls, meetings, and protest hearings to ensure the highest level of customer service is attained.
Output Measure	Number of customer complaints and compliments received. Number of survey responses received
Efficiency Measure	Number of customers assisted.
Responsibility	All employees

Planning Goal 2: Measure Customer Service Feedback.	
Objective	Develop a taxpayer education evaluation system through surveys to measure customer interactions. Attain the highest rating possible from those we serve, as evidenced by feedback provided through interviews, surveys, cards, letters, or any other measuring device used in the agency.
Strategy	Survey requests will be sent to customers who interacted with staff through email or text messages. Customer service and appraisal staff will encourage property owners to respond to the survey. The surveys will be designed to measure the type of assistance (phone, online, at the office), who the customer interacted with (customer service representative, appraiser...), and the level of satisfaction in regard to professionalism, knowledge, communication, resolution of the issue and overall satisfaction.
Output Measure	Number of customers surveyed. Number of customers served.
Efficiency Measure	Number of positive responses
Responsibility	All employees

Planning Goal 3: Provide Additional Online Resources to Taxpayers.	
Objective	Provide taxpayers with educational and convenient information and resources. Attend outreach events to educate property owners.
Strategy	Improve services delivered to our internal and external clients through the district website, including; better mapping and property search functionality, ability to file renditions, homesteads, and fiduciary online, providing notices of appraised value, improved online protests, including rescheduling capabilities, and series of informational videos covering topics such as homestead applications, mass appraisal procedures, field inspections, and property protests. Develop a work plan to provide outreach opportunities for property owners where they can receive resources and have questions answered.
Output Measure	Percentage of customers getting information from the website rather than a phone call or an office visit. Number of outreach events
Efficiency Measure	Rating of outreach events from attendees
Responsibility	Communications/Administration



Planning Goal 4: Develop a property owner outreach team	
Objective	The District has received an increasing number of requests for outreach events. Develop a team of staff members who are qualified, educated, and knowledgeable of the District's processes and can attend these events.
Strategy	Develop an internal contact team of senior staff members. The team members should be knowledgeable of the District's processes and procedures and should be able to respond to questions from taxpayers accurately. Develop standard presentations that can be used. Training internal contact team on presentation material and standard responses for questions. Develop a plan to reward staff members who volunteer for the internal contact team.
Output Measure	Number of staff members on the internal contact team Number of outreach events attended
Efficiency Measure	Rating of outreach events from attendees
Responsibility	Communications/Administration

Revenue Budget

The revenue budget for fiscal year 2025 totals \$32,450,352. Since the District uses a balance budget policy, budgeted assessments to the taxing units must equal budgeted expenditures. Budgeted assessments to the taxing units and budgeted expenditures both total \$32,241,352. The additional \$209,000 in the revenue budget is for miscellaneous income. This is income that the district is allowed to keep from year to year for charges for services, investment income, and other miscellaneous income items.

If the District has a surplus of appraisal revenues over expenditures from the preceding year's budget, the district must reduce the current budget allocation to each taxing unit proportionately for the year that the surplus is from. This is shown as a refund of appraisal assessments and is a contra-revenue account, which consequently reduces budgeted revenues required by the taxing units for that fiscal year. For fiscal year 2024, the district does not expect to have any surplus funds credited back to the taxing units.

The district has seen an increase in the creation of Public Improvement Districts over the past two to three years. A public improvement district, or PID, is a defined geographical area established to provide specific types of improvements or maintenance within the area, which are financed by assessments of the property owners within the area.

Public improvement districts have become a valuable financing strategy for municipalities in recent years. As previously stated, appraisal district budgets are funded by the taxing entities within the appraisal district boundaries based on their proportionate share of the tax levy. Public improvement districts do not have a levy and, therefore, do not contribute to the district's annual budget. However, appraisal districts are continuing to provide appraisal services and reporting for these public improvement districts. Travis CAD implemented a funding strategy similar to the

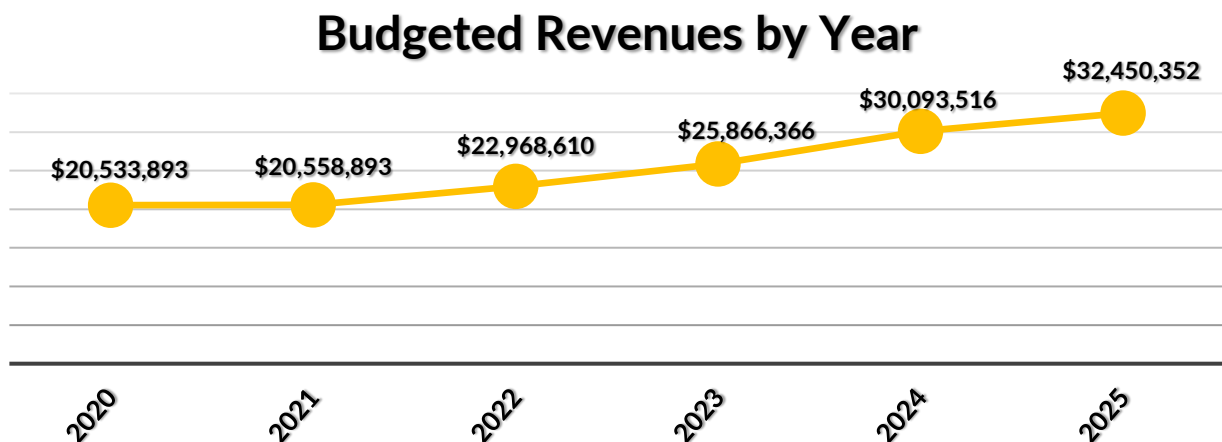
Travis Co. Tax Office, where public improvement districts will be assessed an annual fee based



on the parcel count within the public improvement district. For fiscal year 2025, TCAD determined this rate to be \$2.27 per parcel. Additionally, new public improvement districts will be assessed a fee of \$1,000 as a setup fee to assist with the cost of setting up the public improvement district in the district's CAMA system. As list of public improvement districts and their estimated 2025 fee can be found in the Revenue Budget section of this document.

The table and graph below show the total budgeted revenues by source for the fiscal year 2025 budget and the previous five years' budget history.

Revenue Budget History FY 2020-2025						
	2020 Adopted	2021 Adopted	2022 Adopted	2023 Adopted	2024 Adopted	2025 Adopted
Budgeted revenues:						
Appraisal assessments	\$ 20,193,893	\$ 20,193,893	\$ 22,786,110	\$ 25,683,866	\$ 29,884,516	\$ 32,241,352
Other revenue	340,000	365,000	182,500	182,500	209,000	209,000
Total budgeted revenues	\$ 20,533,893	\$ 20,558,893	\$ 22,968,610	\$ 25,866,366	\$ 30,093,516	\$ 32,450,352
Increase in Budgeted Revenues	3.47%	0.12%	11.72%	12.62%	16.34%	7.83%



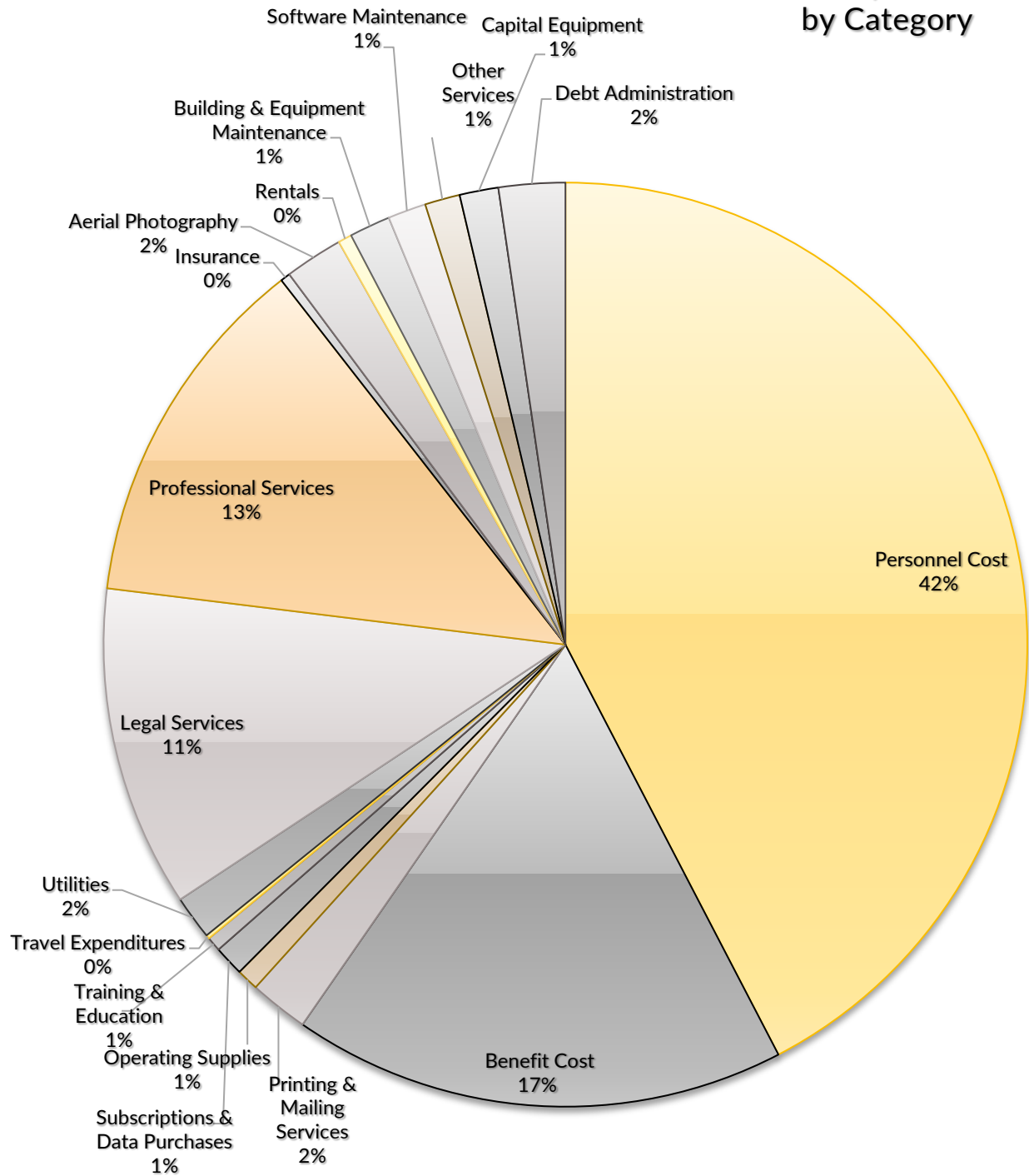
Overview of Significant Budget Items

Expenditures are broken down by natural expenditure category. The district budgets for 18 different categories annually. The chart below provides a comparison of the 2025 Adopted and 2024 Adopted budget by category.

Expenditures by Category FY 2025 v. FY 2024						
	2025 Adopted	2024 Adopted	\$ Change	% Change	2023 Adopted	2023 Actual
Expenditures by Function:						
Personnel Cost	13,661,446	12,892,155	769,291	5.97%	12,561,356	9,959,303
Benefit Cost	5,568,186	4,817,439	750,747	15.58%	4,493,676	4,065,000
Printing & Mailing Services	665,200	809,700	(144,500)	-17.85%	665,819	714,296
Operating Supplies	248,183	226,800	21,383	9.43%	195,500	235,725
Subscriptions & Data	340,720	352,310	(11,590)	-3.29%	286,560	307,566
Training & Education	162,666	151,790	10,876	7.17%	120,790	117,926
Travel Expenditures	41,327	26,450	14,877	56.25%	16,950	31,925
Utilities	495,800	555,860	(60,060)	-10.80%	607,797	454,542
Legal Services	3,625,000	2,042,500	1,582,500	77.48%	1,715,000	2,938,955
Professional Services	4,033,256	5,111,986	(1,078,730)	-21.10%	1,821,189	2,470,928
Insurance	110,678	86,678	24,000	27.69%	74,000	106,294
Aerial Photography	657,650	579,260	78,390	13.53%	802,297	783,657
Rentals	154,320	153,320	1,000	0.65%	150,870	135,754
Building & Equipment					379,418	
Maintenance	463,289	444,290	18,999	4.28%		365,910
Software Maintenance	430,627	350,467	80,160	22.87%	462,100	484,325
Other Services	396,116	411,697	(15,581)	-3.78%	407,775	345,059
Capital Equipment	438,050	122,976	315,074	256.21%	173,931	315,295
Debt Administration	748,838	748,838	-	0.00%	748,838	748,838
Total Expenditures	\$ 32,241,352	\$ 29,884,516	\$ 2,356,836	7.89%	\$ 25,683,866	\$ 24,581,296



2025 Expenditures by Category



Capital Expenditures

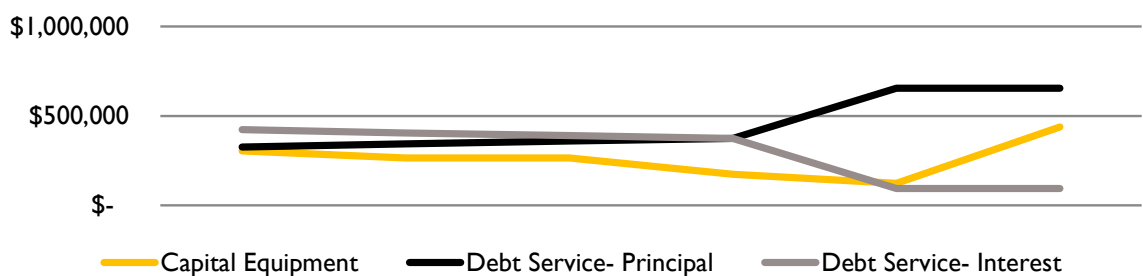
Three general ledger accounts combine to make the capital expenditures category and debt administration categories: (1) capital equipment, (2) debt service- principal, and (3) debt service-interest. Capital equipment is any fixed asset whose cost is over the capitalization threshold and has a useful life greater than one year. The district has established a capitalization threshold of \$1,000 or more. Under the modified accrual basis of accounting, capital equipment is expensed in the period in which it is purchased. When preparing government-wide financial statements, adjusting entries are made to account for the depreciation of capital equipment since the government-wide statements use the full accrual basis of accounting.

The debt service principal and interest are treated similarly to the capital equipment account. Under the modified accrual basis of accounting, all debts should be expensed in the period that they are incurred. However, debt is typically a long-term liability and must be adjusted when converting to government-wide statements, which use the full-accrual basis of accounting.

The table and graph below outline the capital expenditures & debt category for the fiscal year 2025 and the previous five fiscal years' budget histories.

Capital Expenditures & Debt Administration FY 2020-2025						
	2020	2021	2022	2023	2024	2025
	Adopted	Adopted	Adopted	Adopted	Adopted	Adopted
Capital Expenditures:						
Capital Equipment	\$ 304,288	\$ 265,723	\$ 265,723	\$ 173,931	\$ 122,976	\$ 438,050
Debt Service- Principal	325,952	343,933	358,859	374,611	654,742	654,742
Debt Service- Interest	423,242	405,261	389,979	374,227	94,096	94,096
Total Capital Expenditures	\$ 1,053,482	\$ 1,014,917	\$ 1,014,561	\$ 922,769	\$ 871,814	\$ 1,186,888

Capital Expenditures & Debt Administration



Detailed Budgetary Items

	FY 2025 Adopted Budget	FY 2024 Adopted Budget	\$ Change	% Change
General Fund	\$ 32,241,352	\$29,884,516	\$2,356,836	7.89%

The Adopted budget for 2025 totals \$32,241,352, which represents a 7.89% increase over the 2024 adopted budget. The following table provides a comparison of the major revenue sources and major expenditure categories for fiscal years 2024 and 2025.

Budget Comparison FY 2025 v. FY 2024							
	2025 Adopted	2024 Adopted	\$ Change	% Change	2023 Adopted	2023 Actual	
Appraisal assessments	\$ 24,526,058	\$ 29,884,516	\$ (5,358,458)	-17.9%	\$ 25,683,866	25,122,569	
Other revenue	182,500	209,000	(26,500)	-12.7%	182,500	465,400	
Total budgeted revenues	\$ 24,708,558	\$ 30,093,516	\$ (5,384,958)	-17.9%	\$ 25,866,366	\$ 25,587,969	
Expenditures by Category:							
Personnel Cost	13,661,446	12,892,155	769,291	5.97%	12,561,356	\$ 9,959,303	
Benefit Cost	5,568,186	4,817,439	750,747	15.58%	4,493,676	\$ 4,065,000	
Printing & Mailing Services	665,200	809,700	(144,500)	-17.85%	665,819	\$ 714,296	
Operating Supplies	248,183	226,800	21,383	9.43%	195,500	\$ 235,725	
Subscriptions & Data	340,720	352,310	(11,590)	-3.29%	286,560	\$ 307,566	
Training & Education	162,666	151,790	10,876	7.17%	120,790	\$ 117,926	
Travel Expenditures	41,327	26,450	14,877	56.25%	16,950	\$ 31,925	
Utilities	495,800	555,860	(60,060)	-10.80%	607,797	\$ 454,542	
Legal Services	3,625,000	2,042,500	1,582,500	77.48%	1,715,000	\$ 2,938,955	
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Insurance	110,678	86,678	24,000	27.69%	74,000	\$ 106,294	
Aerial Photography	657,650	579,260	78,390	13.53%	802,297	\$ 783,657	
Rentals	154,320	153,320	1,000	0.65%	150,870	\$ 135,754	
Building & Equipment					379,418		
Maintenance	463,289	444,290	18,999	4.28%		\$ 365,910	
Software Maintenance	430,627	350,467	80,160	22.87%	462,100	\$ 484,325	
Other Services	396,116	411,697	(15,581)	-3.78%	407,775	\$ 345,059	
Capital Equipment	438,050	122,976	315,074	256.21%	173,931	\$ 315,295	
Debt Administration	748,838	748,838	-	100.00%	748,838	\$ 748,838	
Total Expenditures	\$ 32,241,352	\$ 29,884,516	\$ 2,356,836	7.89%	\$ 25,683,866	\$ 24,581,296	

Information on significant budgetary increases and decreases are provided on the following pages.



Significant Increases

GL Account Title	2025 Adopted	2024 Adopted	\$ Change	% Change
	Budget	Budget		
Health Insurance	\$ 3,081,650	\$ 2,564,635	\$ 517,015	20.16%
Utilities	\$ 228,800	\$ 182,060	\$ 46,740	25.67%
Legal & Attorney	\$ 3,100,000	\$ 1,560,000	\$ 1,540,000	98.72%
Legal & Attorney- Personnel	\$ 50,000	\$ 7,500	\$ 42,500	566.67%
Appraisal Services	\$ 600,000	\$ 350,000	\$ 250,000	71.43%
Aerial Photography	\$ 657,650	\$ 579,260	\$ 78,390	13.53%

HEALTH INSURANCE

The District is budgeting for a 20% increase in health insurance costs. At the time of the Adopted budget, the District's HR department does not have renewal rates. Renewal rates will be available around July/August of the fiscal year for a December 1st plan year.

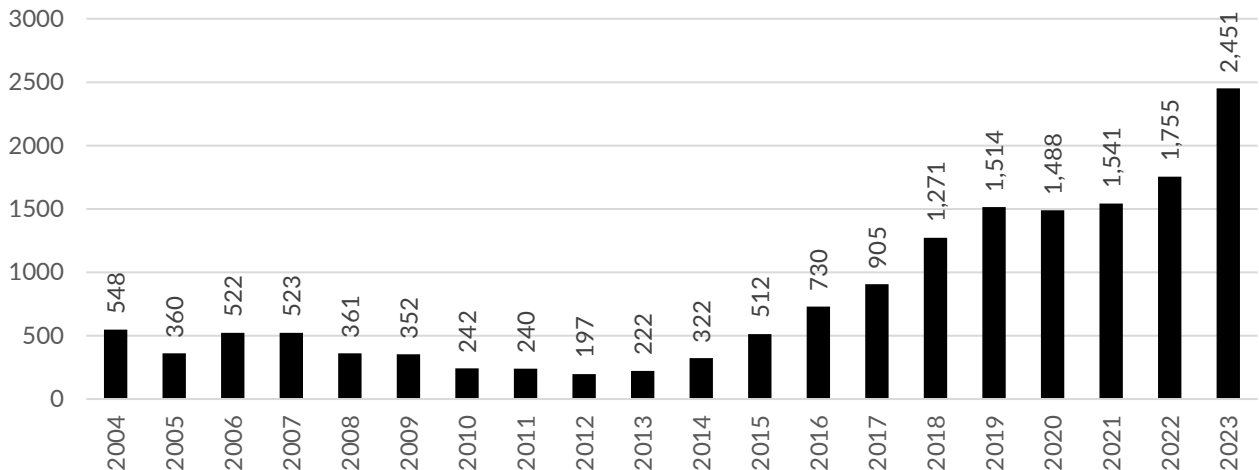
UTILITIES

The District increased the utilities line item to reflect recent utility increases with Austin Energy.

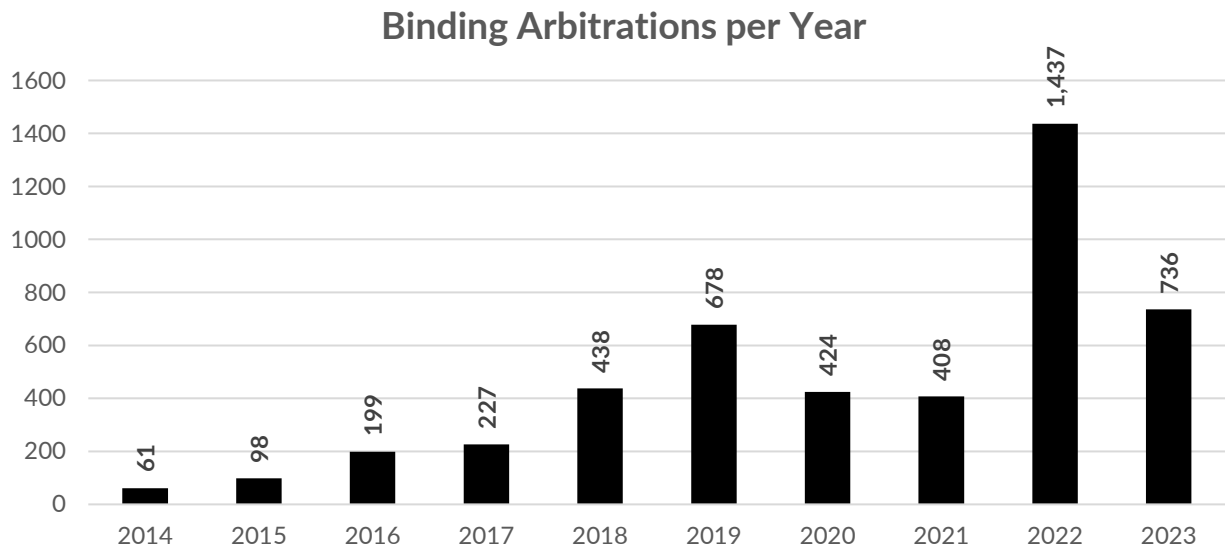
LEGAL & ATTORNEY

The volume of litigation has increased 661% in the last 10 years, with the value under litigation increasing 799% in the same period.

Lawsuits Count per Year



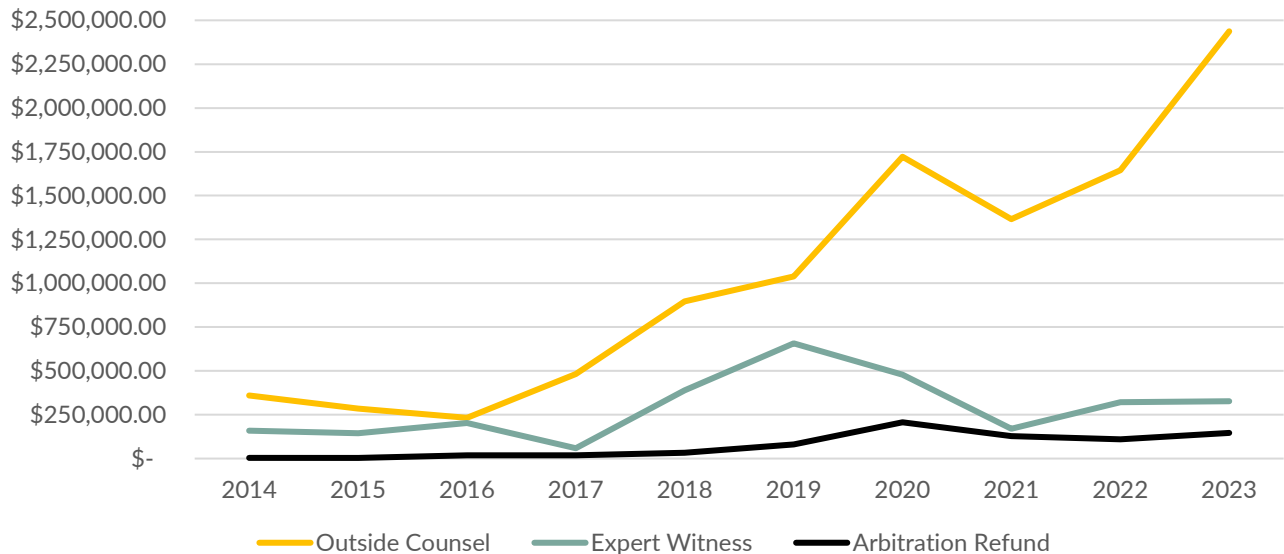
The number of binding arbitrations has increased 1,107% in the last ten years, with a record high in 2022 of 1,437 arbitrations.



The increased volume of arbitrations and lawsuits also increases the cost of outside counsel, which has increased 578% in the last 10 years. Also, with the increase in the number of binding arbitrations, the cost of the refunds associated with the arbitrations has increased by 3,495% in the last 10 years.

Year	Lawsuit Volume	Outside Counsel	Expert Witness	Arbitration Refund
2014	322	\$ 359,474.70	\$ 158,491.89	\$ 4,050.00
2015	512	\$ 285,649.91	\$ 144,337.50	\$ 3,600.00
2016	730	\$ 232,334.06	\$ 202,631.01	\$ 18,900.00
2017	905	\$ 482,007.55	\$ 58,895.00	\$ 19,150.00
2018	1,271	\$ 896,879.87	\$ 388,687.26	\$ 33,400.00
2019	1,514	\$ 1,038,068.98	\$ 657,166.40	\$ 81,150.00
2020	1,488	\$ 1,721,802.36	\$ 479,015.89	\$ 206,850.00
2021	1,541	\$ 1,365,422.60	\$ 169,375.00	\$ 127,162.00
2022	1,755	\$ 1,644,963.43	\$ 322,324.80	\$ 108,900.00
2023	2,451	\$ 2,437,254.17	\$ 326,963.50	\$ 145,600.00





The District has adopted an increase to the outside counsel budget line item to \$3 million to match actual expenditures in 2023. However, any unused litigation funds will be transferred to our reserve for litigation at the end of the fiscal year.

District staff also analyzed litigation of the major metros. Travis CAD has the third-highest litigation volume by count and the second-highest lawsuit count as a percentage of the total real parcel count.

2023 Litigation Comparison by Metro CAD					
	Lawsuits Filed for 2023	Attorney Costs	Expert Report Costs	Total Litigation Expenditures	Lawsuits as a % of Parcel Count
Harris	9,605	\$15,000,000	\$1,800,626	\$16,800,626	0.53%
Dallas	3,200	\$ 860,000	\$ 80,000	\$ 940,000	0.42%
Travis	2,465	\$ 2,644,116	\$ 326,963	\$ 2,971,079	0.52%
Bexar	1,720	\$ 2,200,000	\$ 160,125	\$ 2,360,125	0.23%
Tarrant	1,575	\$ 1,488,000	\$ 65,000	\$ 1,553,000	0.20%
Fort Bend	984	\$ 876,700	\$ 98,300	\$ 975,000	0.21%
Collin	793	\$ 1,542,499	\$ 388,942	\$ 1,931,441	0.18%
Denton	698	\$ 509,504	\$ 20,780	\$ 530,284	0.15%

APPRAISAL SERVICES

The District is adopting an additional \$250,000 in the appraisal service line item to contract with a third-party land valuation service provider to appraise the land within Travis County, with TCAD appraisal staff focusing on the appraisal of improvements. The selected contractor will deliver land tables and schedules based on TCAD's market areas per parcel land valuations and provide a web-based visualization tool with corresponding shape files. All data will be integrated into our CAMA system. By utilizing a professional services contractor to provide land valuation services, the District



can save money by not hiring additional appraisal staff to complete the land valuation process and gain consistency among the different appraisal departments relating to land valuations.

AERIAL PHOTOGRAPHY

The District has adopted to add an additional aerial imagery vendor in 2025. In 2023, Travis CAD brought on a new imagery contractor to provide street-level imagery. We continue to see value added with this contract. However, not having ortho and oblique imagery has had disadvantages. TCAD staff will review possible vendors during the 2024 year, to be implemented in 2025. The Adopted increase in the budget associated with the ortho and oblique imagery is \$78,390.

Significant Decreases					
GL Account Title	2025 Adopted	Adopted	\$ Change	% Change	
	Budget	Budget			
Printing	\$ 242,600	\$ 318,100	\$ (75,500)	-23.73%	
Postage & Freight- Special Services	\$ 220,000	\$ 289,000	\$ (69,000)	-23.88%	
Internet	\$ 42,000	\$ 148,800	\$ (106,800)	-71.77%	
Professional Services	\$ 3,339,795	\$ 4,679,821	\$ (1,340,026)	-28.63%	

PRINTING, POSTAGE & FREIGHT

The District has removed the postcard costs associated with Senate Bill 2. The District was able to reduce the budget by \$144,500 for costs associated with the Senate Bill 2 postcard.

INTERNET

The District reduced expenditures associated with our ISPs to reflect actual expenditures in 2023.

PROFESSIONAL SERVICES

The 2025 Adopted budget removed services provided for Appointment of Agent (AOA) processing through a software as a services (SaaS) contract. The AOA processing services were built into the District's CAMA system when we converted to the current system.



Capital Expenditures Budget

In governmental accounting, an expenditure is considered to be a capital expenditure when the asset is a newly purchased capital asset or an asset improvement that extends the useful life of an existing capital asset. The Governmental Accounting Standards Board (GASB) provides the following authoritative definition of a capital asset for state and local governments:

The term *capital asset* includes land, improvements to land, easements, buildings, building improvements, vehicles, machinery, equipment, works of art and historical treasures, infrastructure, and all other tangible or intangible assets that are used in operations and that have initial useful lives extending beyond a single reporting period.

Per the District's capitalization policy, if an asset's cost is \$1,000 or greater and the useful life of the asset is more than one year, the asset is a capital asset and should be capitalized; this requires the district to spread the cost of the expenditure over the useful life of the asset. If, however, the expenditure is one that maintains the asset at its current condition, the cost is expensed fully in the year of the purchase.

The table below outlines the capital expenditures in the 2025 adopted budget. The total dollar amount of the budgeted capital expenditures for FY 2025 is \$438,050. More in-depth information on major capital projects can be found in the Capital Improvement Program section of the budget document.

Department	Capital Asset to be Purchased	Budgeted Cost
Administration (10)	A/C Repairs & Replacements	\$ 10,000
Appeals (50)	Remodel Litigation Department for Additional Staff	49,887
IT (20)	UPS Battery Replacements (1/3 Replacement annually)	9,870
	Dell PowerEdge R760 Server	79,474
	Cisco 9500 Switch N9k (Access Switch)	175,699
	Cisco Switch 48-port w/ software	40,264
	Ubiquiti Wifi Upgrade (whole building, minus ARB)	14,623
	Winsvr Data Center	39,986
	Microsoft SQL Server 2022 Standard	3,885
	Dell Precision 3460 Physical PC (5 @ 1672 each)	8,362
	Network Switches	6,000
	Total Capital Expenditures	\$ 438,050



Debt Administration

The district completed a lease/purchase agreement in May 2019 for the property located at 850 E. Anderson Lane. Renovations on the office building were completed in July 2020. The 850 EAL Holding Corp. is a blended component unit of the district. The sole purpose of the 850 EAL Holding Corp. is to support the district through the purchase and renovation of the building. The 850 EAL Holding Corp. is shown as a special revenue fund on the district's financial statements and will account for the long-term debt payments in the 2025 budget. More in-depth information on the district's debt can be found in the Debt Administration section of the budget.

Staffing

The District has adopted a proposal to add 6 additional FTEs to the 2025 budget.

2025 Proposed Increase in FTEs		
Department	Position	Count
Admin	Deputy Chief Appraiser	1
IT	Printing & Mail Support	1
Appraisal Support	Appraisal Support Clerk	(1)
CS	Exemptions Audit Specialist	1
BPP	Personal Property Appraiser	1
Appeals	Litigation Attorney	1
Appeals	Commercial Arbitration Specialist	1
Appeals	Arbitration Clerk	1
	<u>Total</u>	<u>6</u>

District staff analyzed the staffing levels of the major metro appraisal districts. When comparing staffing levels, Bexar, Tarrant, and Dallas CAD were comparable-sized appraisal districts, and the analysis completed weighed more heavily on those three more comparable districts.

CAD	Market Value (Less: Ca	2022 Budget	2022 No. of EEs	2022 Parcel Count
Harris	\$788,310,680,998	\$ 94,872,473	672	1,902,211
Dallas	\$459,957,531,580	\$ 31,205,055	242	849,818
Travis	\$428,443,400,804	\$ 22,786,110	143	471,081
Tarrant	\$299,465,744,810	\$ 26,790,117	212	1,832,461
Bexar	\$269,872,354,900	\$ 20,238,268	167	737,944
Collin	\$251,288,442,956	\$ 25,394,900	152	415,343
Denton	\$183,201,173,329	\$ 15,324,293	104	458,600
Williamson	\$155,228,489,181	\$ 11,827,200	78	258,537
Fort Bend	\$135,549,932,917	\$ 18,194,846	136	343,585
Montgomery	\$109,405,527,159	\$ 12,239,560	100	344,383

Median (Dallas, Tarrant & Bexar) = 212 FTEs
Average (Dallas, Tarrant & Bexar) = 207 FTEs
Travis CAD Adopted 2025 FTEs = 165 FTEs

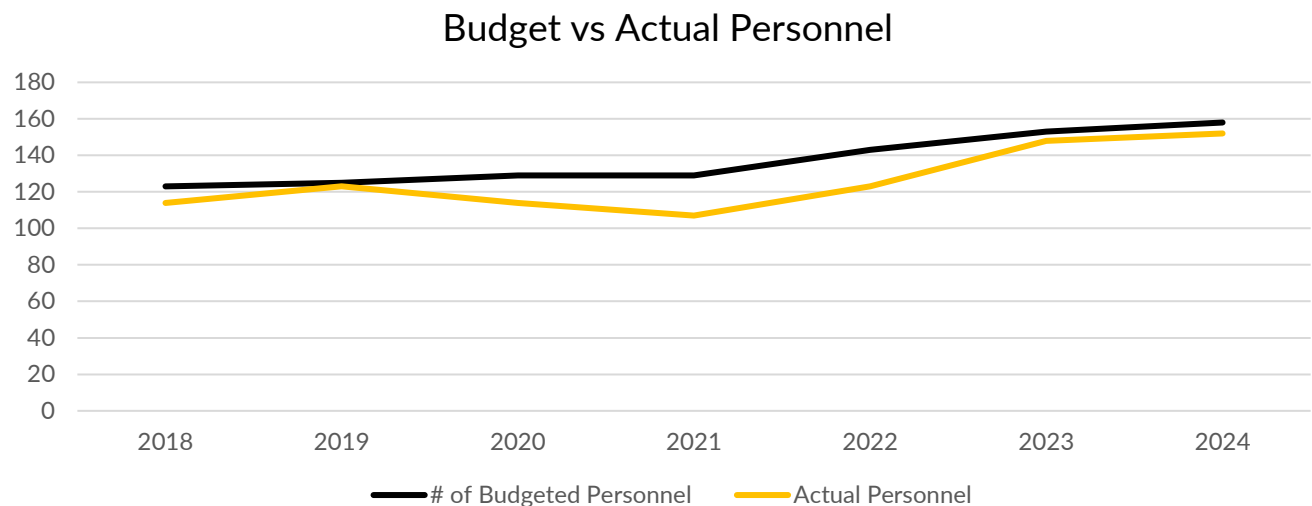


Based on that analysis, the proposal to increase staff to 165 FTEs has been adopted.

The 2025 Adopted Budget also includes the separation of the litigation department, with the addition of 3 staff members: a litigation attorney, a commercial arbitration specialist, and an arbitration clerk. Due to the increased volume and costs, the internal TCAD litigation team will be expanded to centralize these functions into one department, aiming to reduce processing costs and expenditures moving forward. (Information on the litigation volume can be found in the significant increases section of the budget overview.)

The graph below shows the budgeted number of employees versus the actual number of employees.

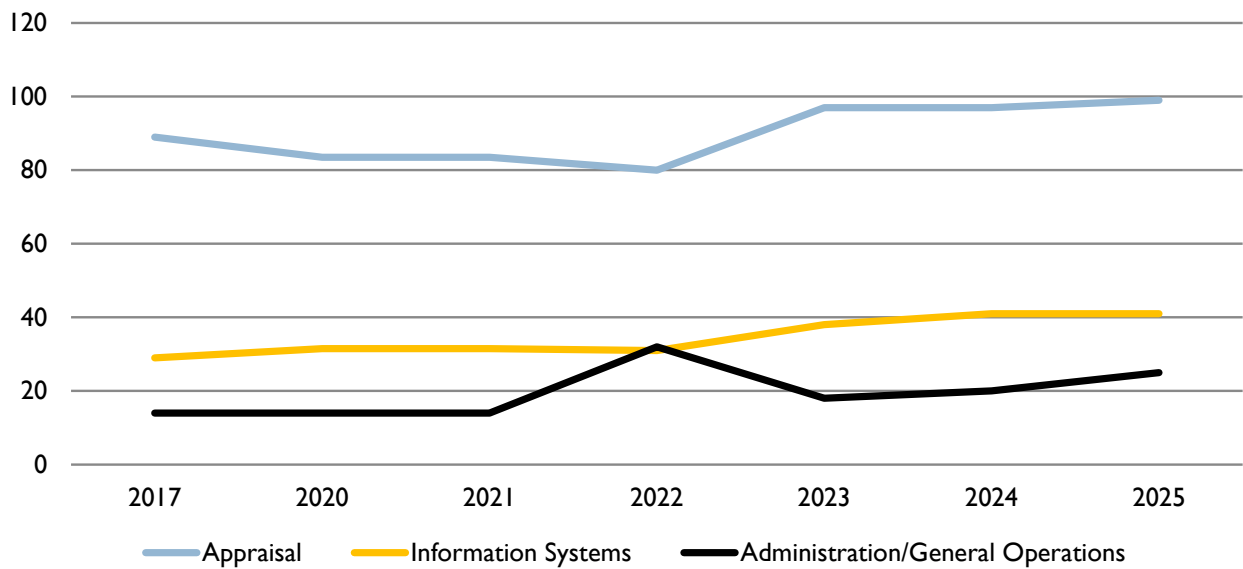
Year	2018	2019	2020	2021	2022	2023	2024
# of Budgeted Personnel	123	125	129	129	143	153	158
Actual Personnel	114	123	114	107	123	148	152
Variance	9	2	15	22	20	5	6



Budgeted employees by program:

Year	2020	2021	2022	2023	2024	2025
Appraisal	83.5	83.5	80	97	97	99
Information Systems	31.5	31.5	31	38	41	41
Administration/General Operations	14	14	32	18	20	25
Total	129	129	143	153	158	165

Personnel Comparison



Position count by title:

Title	Position Count
Accounting Manager	1
Admin Application Support	1
Admin Support	1
Administrative Assistant	3
Administrative Comm. Suppt. Specialist	1
Ag Administrator	1
Appeals Coordinator	1
Appraisal Relations Specialist	1
Appraisal Support Clerk	15
Appraisal Support Director	1
Appraisal Support Team Lead	1
Arbitration Appraiser	2
Arbitration Clerk	1
Asst. Director Commercial Appraisal	1
Asst. Director Residential Appraisal	1
CAMA Operations Manager	1
Chief Appraiser	2
Chief Strategy Officer	1
Commercial Appraiser	12
Commercial Arbitration Specialist	1
Commercial Specialist	1
Commercial Manager	1
Communications Support Specialist	1
Customer Service Director	1
Customer Service Representative	12
Customer Service Team Lead	1
Database Programmer Analyst	1
Database Report Writer	1
Deed Clerk	4
Deputy Chief Appraiser	2
Director of Administration	1
Director of BPP	1
Director of Commercial	1
Director of Residential Appraisal	1
Executive Support & Facilities Coordinator	1
Exemptions Audit Specialist	1
Exemptions Clerk	6
Exemptions Team Lead	1
GIS Director	1



Title	Position Count
GIS Technician	3
Help Desk Team Lead	1
Help Desk Technician	2
HR & Accounting Assistant	1
IT Director	1
Legal Assistant	2
Litigation Appraiser	2
Litigation Attorney	1
Mail Clerk/Messenger	1
Maintenance/Janitor	1
Network Engineer	1
Network Manager	1
Personal Property Appraiser	6
Personal Property Team Lead	1
Records Coordinator	1
Residential Appraiser	37
Residential Manager	3
Residential Team Lead	6
Special Valuation Manager	2
Sr. Attorney	1
GIS Team Lead	1
Sr. Legal Assistant	1
Sr. Personal Property Appraiser	1



Benefits

At Travis Central Appraisal District, we value our people. We invest in benefits and programs that embrace what makes each of us unique and empower all of us to thrive.

Vacation



Vacation leave is offered to full-time, regular employees and is accrued based on the Vacation Accrual Schedule.

Vacation Accrual Schedule

Years of Service	Accrual per Month
1 – 4	8 Hours
5 – 9	9 Hours
10 – 14	10 Hours
15 – 20	11 Hours
20 +	12 Hours

Paid Holidays



Paid holidays are based on the Paid Holidays Schedule. A holiday falling on Saturday will be observed the preceding Friday, and a holiday falling on Sunday will be observed the following Monday. Two days for Personal Holidays are available at the employee's request.

Paid Holidays Schedule

New Year's Day	Memorial Day	Labor Day	Thanksgiving Day
Martin Luther King Day	Juneteenth	Columbus Day	Day After Thanksgiving
Presidents' Day	Independence Day	Veterans' Day	Christmas Eve & Christmas Day

Sick Leave



Full-time, regular employees shall earn eight (8) hours of sick leave per month with no accrual limit and no carry-over limit. Sick leave may be used after an employee's first pay period. Sick leave is scheduled in quarter hour increments.

Retirement & Deferred Compensation Plan



Our primary retirement plan is with Texas County & District Retirement System (TCDRS). The TCERS plan replaces Social Security for district employees. Employees contribute 7% of earnings to the TCERS plan through payroll deduction. Currently, the district matches employee contributions to TCERS at 250%. Employees vest after 10 years of service with a qualifying agency and are eligible for retirement when the rule of 75 is met, meaning the employees age and years of service total 75.



Retirement 401(a) is fully funded by the district, contributing no less than 5% of employee W-2 earnings to the plan annually. The prior year's 401(a) contributions are made in January. The employee must be employed on the last day of the year to qualify for the contribution. Employees vest on a 5-year graded vest outlined below:

1 Year	2 Years	3 Years	4 Years	5 Years
20%	40%	60%	80%	100%

Deferred Compensation 457(b) is voluntary and has a post-tax (ROTH) provision and a pre-tax provision. The district matches employee contributions to the 457(b) plan, with deposits to the 401(a) plan. The first 3% of employee contributions are matched at 100%, and the next 2% of employee contributions are matched at 50%.

Longevity Pay



Effective January 1, 2024, longevity pay for regular employees is contingent on their extended tenure and dedicated service to the organization. The Chief Appraiser is excluded from longevity pay. Longevity pay of \$5 per month for each year of service is granted annually after three (3) years of uninterrupted employment from their hire date. Employees are rewarded with a lump sum payment for the preceding year on each successive anniversary thereafter. However, if an employee resigns or is terminated before their anniversary date, they forfeit the longevity pay for that year.

Benefit Coverage Offerings



Full-time, regular employees actively working 30 hours or more per week may elect to participate in any or all of our benefit programs.

Coverage Offerings			
Medical	Voluntary Vision	Long Term Disability	Flexible Spending Account (FSA)
Dental	Basic Life and AD&D	Personal Disability	Health Reimbursement Account (HRA)
EAP	Voluntary Life and AD&D	Long Term Care	Voluntary Supplemental Benefits

Medical Insurance

The district offers all full-time employees health insurance through the district's health insurance provider. The district pays for 100% of the premium. The district also offers dependent coverage through the district's health insurance provider. The district pays 75% of dependent premiums.

Health Reimbursement Account (HRA)- Direct Pay

The district offers an HRA for employees participating in the Buy-Up plan. The HRA plan will reimburse each eligible employee for medical and dental copays, coinsurance, out of pocket vision, and deductible charges up to a maximum of \$4,500 for the covered employee and his or her covered dependents.

Vision Insurance

The district offers all full-time employees and retirees' access to a voluntary vision plan.



Dental Insurance

The district offers all full-time employees' and retirees' dental insurance through the district's dental insurance provider.

Health Reimbursement Account (HRA)- Dental

The district funds an HRA for employees participating in the district's dental plan. The HRA will reimburse each eligible employee participating in the dental plan up to a maximum of \$2,000 for the covered employee and his or her covered dependents.

Retiree Healthcare

Retiree health benefits prior to Medicare eligibility:

Active TCAD employees with a minimum of 10 years of service at TCAD, who either retire, or qualify for TCDRS retirement and leave the funds in TCDRS after separation, may be eligible to remain on the TCAD health plan. If eligible, TCAD will pay 50% of the premium for his or her health care plan coverage until eligible for Medicare. Retirees can remain on the Dental and Vision plan at cost.

Active TCAD employees with a minimum of 20 years of service, who either retire, or qualify for TCDRS retirement and leave the funds in TCDRS after separation, may be eligible to remain on the TCAD health plan. If eligible, TCAD will pay 100% of the premium for his or her health care plan coverage until eligible for Medicare.

Retiree health benefits after eligible for Medicare:

Current and former employees with a minimum of 10 years of services at TCAD, who either retire from TCAD, or qualify for TCDRS retirement and leave the funds in TCDRS after separation, may be eligible to purchase a Medicare Advantage Plan once enrolled in Medicare Part A and B. If eligible, TCAD will pay 80% of the premium for his or her Medicare advantage plan.

Basic Life and AD&D

The district provides all full-time employees that are actively at work a basic life and accidental death and dismemberment (AD&D) plan in the amount of two times annual earnings, to a maximum of \$400,000. There is no cost to the employee for this plan. Employees may purchase additional coverage up to a maximum of \$450,000, but not to exceed 5 times your annual earnings.

Long-term Disability Insurance

The district provides long-term disability income benefits to full-time employees that are actively at work. There is no cost to the employee for this plan. The primary LTD insurance



plan will replace 60% of pre-disability income, up to \$5,000 per month. The district purchases a secondary plan that provides total income replacement to 75% of pre-disability income.

Long-term Care Insurance

The district offers all full-time employees a base plan for long-term care insurance at no cost to the employees. The base plan provides a \$70 daily benefit to a maximum amount of \$51,100 over a two-year benefit period. Employees are given the option to buy additional voluntary coverage.

Employee Assistance Program (EAP)

All full-time employees, as well as family members residing in the employee's household, have access to a variety of services through EAP. The EAP provides referrals to counseling services, and employees may access 6 sessions at no cost, per issue, per year. The EAP addresses a variety of issues including stress, financial issues, legal, free simple Last Will & Testament, depression, marital problems, family problems, behavioral problems, and drug/alcohol problems.

Projected Changes in Fund Balance

The Government Finance Officers Association (GFOA) describes fund balance as the difference between assets, liabilities, deferred outflows of resources, and deferred inflows of resources. There are five different components of fund balance (nonspendable, restricted, committed, assigned, and unassigned) designed to indicate both:

- Constraints on how resources of the fund can be spent, and
- The sources of those constraints.

For the fiscal year ending December 31, 2023, the district had a total fund balance of \$3,281,064, with \$483,363 being nonspendable fund balance for prepaid items, \$1,109,700 being committed fund balance for reserves for future expenditures, and \$1,688,001 being unassigned. The district's fund balance is increased by miscellaneous revenue that appraisal districts are allowed to exempt from the credit of surplus funds back to the jurisdictions and funds held in reserve. Miscellaneous revenue includes revenue from the sale of data produced by the district as well as any late payment rendition revenue that is split between the district and the county tax assessor-collector. The district expects for the fiscal year ending December 31, 2024, to have approximately \$209,000 in miscellaneous revenue that will increase the unassigned fund balance accordingly.

The district currently has seven reserve funds that are held as committed fund balances. The reserve balances as of December 31, 2023, are as follows:



Committed Fund Balances

Reserve Fund	Balance as of 12/31/2023
Reserve for Computer Equipment	89,594
Reserve for Network Infrastructure	350,000
Reserve for Technology Enhancements	154,192
Reserve for Litigation	365,914
Reserve for Building Repair & Replacement	-
Reserve for Appraisal Review Board Operations	-
Reserve for Market Data Purchases	150,000
Total	<u>\$ 1,109,700</u>

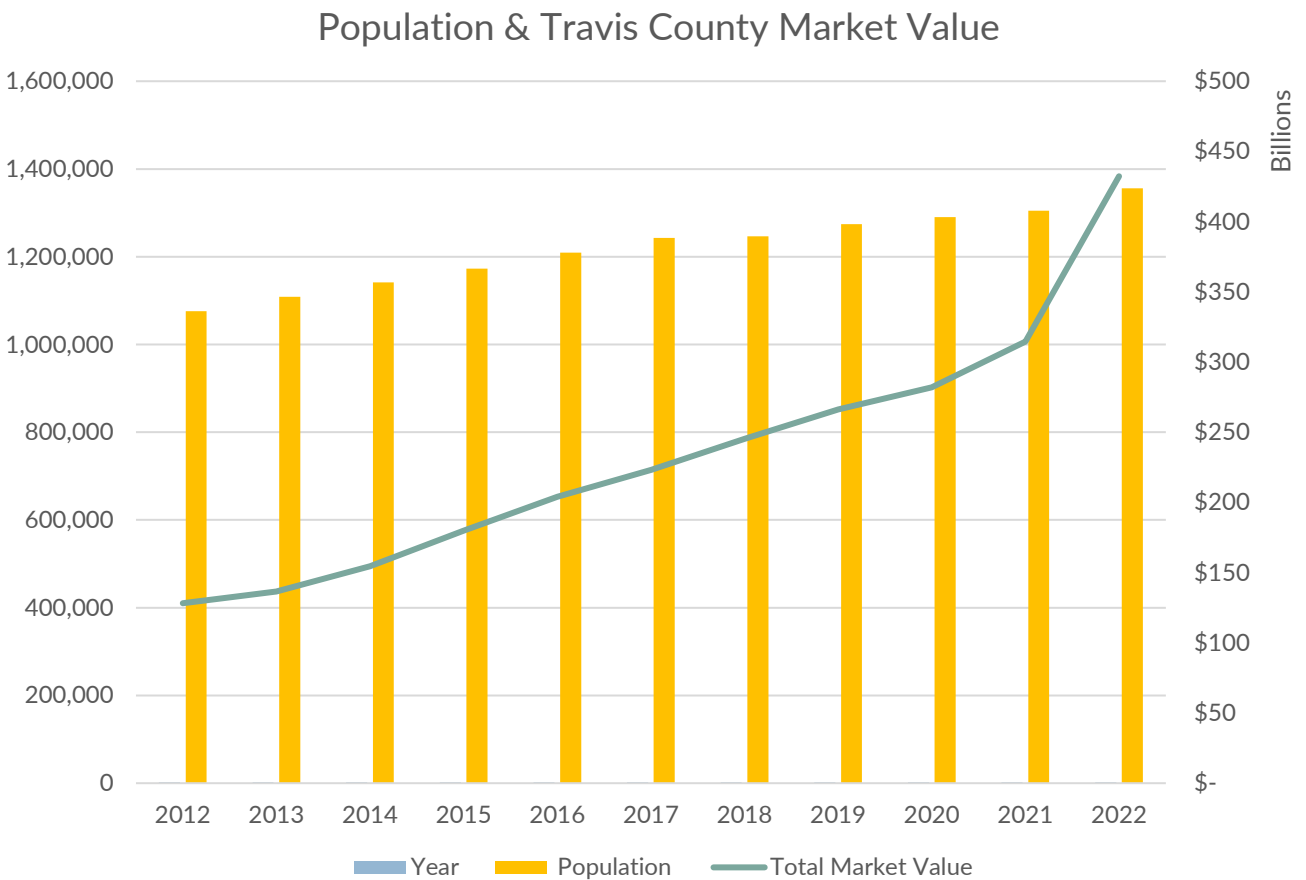
This district has estimated end of year surplus funds and Adopted use of reserve funds in 2024 to determine an estimate of ending fund balance as of December 31, 2024.

	Balance- as of 12/31/2023	2024 Budgeted Reserves	2024 Estimated Surplus Funds	Estimated EOY 2024 Balance	2025 Adopted Budgeted Reserve Funds	Estimated Ending Balance, Dec. 31, 2025
Unallocated reserves (Unassigned Fund Balance)	\$ 1,688,001		\$ 209,000	\$ 1,897,001	\$ 209,000	\$ 2,106,001
	\$ 1,688,001	\$ -	\$ 209,000	\$ 1,897,001	\$ 209,000	\$ 2,106,001
Nonspendable (prepaid items)	\$ 483,363			\$ 483,363		\$ 483,363
Reserve for Computer Equipment	89,594		-	89,594		89,594
Reserve for Network Infrastructure	350,000		-	350,000		350,000
Reserve for Technology Enhancements	154,192	150,000	-	304,192		304,192
Reserve for Litigation	365,914		-	365,914		365,914
Reserve for ARB Operations	-		-	-		-
Reserve for Building Repair & Replacement	-			-		-
Reserve for Data Purchases	150,000			150,000		150,000
	\$ 1,109,700	\$ 150,000	\$ -	\$ 1,259,700	\$ -	\$ 1,259,700
Total Fund Balance	<u>\$ 3,281,064</u>	<u>\$ 150,000</u>	<u>\$ 209,000</u>	<u>\$ 3,640,064</u>	<u>\$ 209,000</u>	<u>\$ 3,849,064</u>

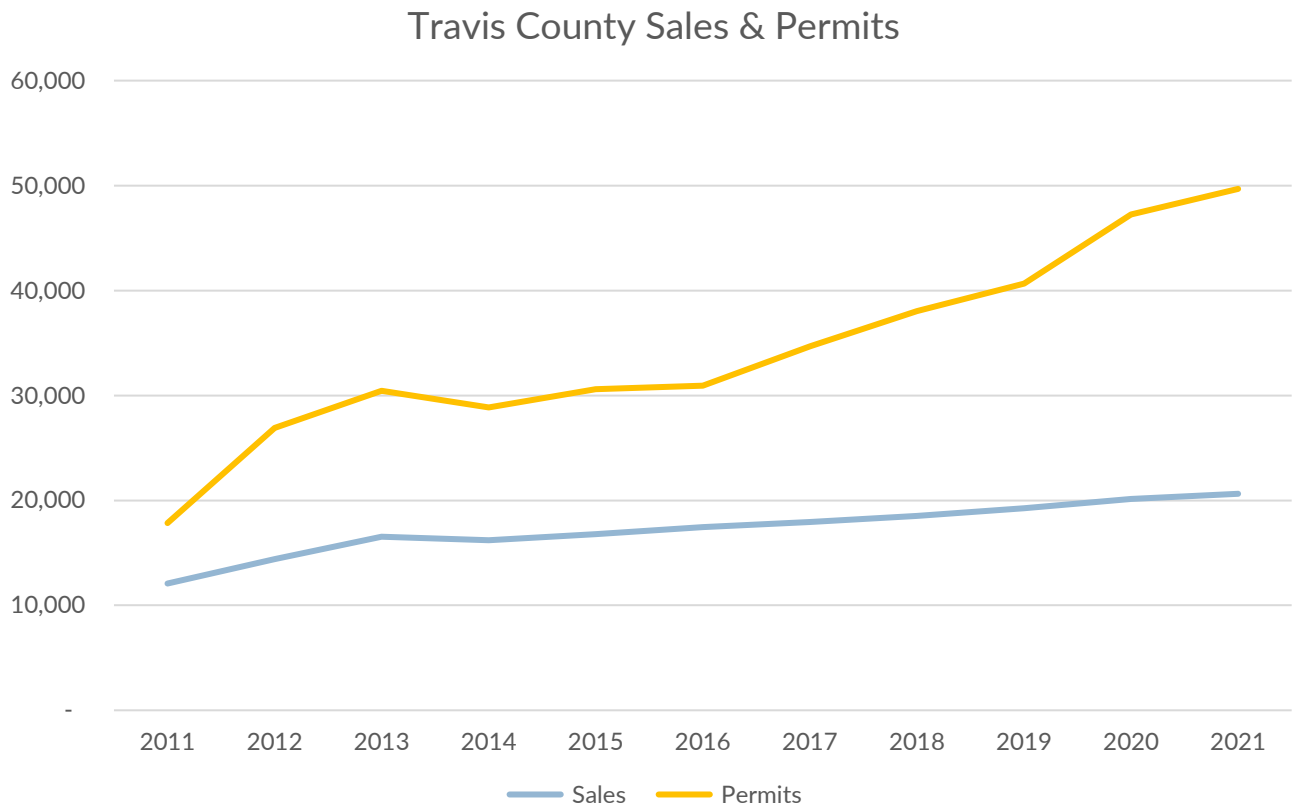


Long-Term Financial Plans

Travis County has seen an unprecedented rate of growth over the last decade. As more people move the Austin MSA and Travis County, the price of real estate (market value) will continue to increase. Since 2000, Travis County has seen a median population increase of 2.5%. From 2021 to 2022, Travis County experienced an estimated 3.90% population growth. As the population increases, so does the market value of properties within Travis County. Similarly, the total market value of all properties within Travis County experienced unprecedented growth in 2022 as well, seeing a 37.41% increase over the 2021 total market value. The residential housing market began to stabilize in 2023 with increasing residential inventory and a slowing market due to higher interest rates.



Similarly, the number of real estate sales and the number of permits within Travis County continues to increase annual, experiencing a 404% increase in permits filed in the last ten years and 70.8% increase in the number of real estate sales over the last ten years.



Since Texas is a non-sales disclosure state, the appraisal district must comb numerous data sources in order to gain a large enough sample of sales to perform our statutory duty of appraising property at 100% of market value. Similarly, for each new permit filed, an appraiser has to field-check the property and determine the value of the new improvements. This increased workload will continue into the foreseeable future, and the district must prepare in future budget years to increase staff to levels that are commensurate with the amount of work required.

The district must register each appraiser with the Texas Department of Licensing and Regulation (TDLR) before the employee can complete any appraisal work. Holding an appraisal license through TDLR requires training that must be completed within the first 5 years of employment. The cost to the district for an appraiser to complete the required core courses for their license costs \$10,700 for an entry-level appraiser. With an increased number of staff needed to complete statutorily mandated tasks, the cost of training new employees will affect future budgets. HR Professionals estimate that the true cost of an employee separation is 2.5 times the employee's annual salary. Employee separations will affect future budgets and retaining a qualified and skilled workforce will be a focus for the district in future years. The district will continue to focus on employee retention by providing a positive work environment, competitive pay, and outstanding benefits.



CONTACT INFORMATION

Should you have any questions about the District's FY 2025 Adopted budget or the budgeting process, please contact Kat Harvey, Director of HR & Finance for the Travis Central Appraisal District at (512)834-9317 Ext. 313 or by e-mail at Kharvey@tcadcentral.org.



DISTRICT BUDGET





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Travis Central Appraisal District Budget Comparison

GL Account Title	2025 Adopted Budget	2024 Adopted Budget	\$ Change	% Change	2023 Adopted Budget	2023 Actual
EXPENDITURES:						
Personnel Cost	\$ 13,661,446	\$ 12,892,155	\$ 769,291	5.97%	\$ 12,561,356	\$ 10,900,325
Benefit Cost	5,568,186	4,817,439	750,747	15.58%	4,230,928	4,065,000
Printing & Mailing Services	665,200	809,700	(144,500)	-17.85%	665,819	714,296
Operating Supplies	248,183	226,800	21,383	9.43%	195,500	235,725
Subscription & Data Purchases	340,720	352,310	(11,590)	-3.29%	286,560	307,566
Training & Education	162,666	151,790	10,876	7.17%	120,790	117,926
Travel Expenditures	41,327	26,450	14,877	56.25%	16,950	31,925
Utilities	495,800	555,860	(60,060)	-10.80%	607,797	454,542
Legal Services	3,625,000	2,042,500	1,582,500	77.48%	1,715,000	2,938,955
Professional Services	4,033,256	5,111,986	(1,078,730)	-21.10%	1,821,189	2,470,928
Insurance	110,678	86,678	24,000	27.69%	74,000	106,294
Aerial Photography	657,650	579,260	78,390	13.53%	802,297	783,657
Rentals	154,320	153,320	1,000	0.65%	150,870	135,754
Building & Equipment Maintenance	463,289	444,290	18,999	4.28%	379,418	365,910
Software Maintenance	430,627	350,467	80,160	22.87%	462,100	484,325
Other Services	396,116	411,697	(15,581)	-3.78%	407,775	345,059
Capital Equipment	438,050	122,976	315,074	256.21%	173,931	315,295
Debt Administration	748,838	748,838	-	0.00%	748,838	748,838
Total	\$ 32,241,352	\$ 29,884,516	\$ 2,356,836	7.89%	\$ 25,421,118	\$ 25,522,319

2024 Adopted Budget	\$	29,884,516
2025 Adopted Budget	\$	32,241,352
\$ Change in Total Budget	\$	2,356,836
% Change in Total Budget		7.89%



Travis Central Appraisal District Budget Comparison

GL Account Title	2025 Adopted Budget	2024 Adopted Budget	\$ Change	% Change	2023 Adopted	2023
					Budget	Actual
REVENUE:						
Appraisal Revenue	32,241,352	29,884,516	2,356,836	7.89%	25,683,866	25,522,319
Refund of Appraisal Assessments	-	-	-	0.00%	-	-
Investment earnings	150,000	150,000	-	0.00%	51,000	360,206
Charges for Services	9,000	9,000	-	0.00%	26,500	4,807
Miscellaneous revenue	50,000	50,000	-	0.00%	105,000	99,833
	32,450,352	30,093,516	2,356,836	7.83%	25,866,366	25,987,165
EXPENDITURES:						
Personnel Cost						
Salaries	11,317,421	10,525,283	792,138	7.53%	10,309,914	8,741,698
Overtime	120,000	171,747	(51,747)	-30.13%	166,247	98,811
Temporary Staffing	355,000	350,000	5,000	1.43%	355,000	516,076
Auto Allowance	695,900	672,000	23,900	3.56%	658,200	602,718
ARB Per Diem Payments	1,173,125	1,173,125	-	0.00%	1,071,995	941,023
Benefit Cost						
Retirement Contributions	1,255,953	1,129,940	126,013	11.15%	1,056,244	1,027,834
Retirement- 401(a)	350,173	271,882	78,291	28.80%	262,748	510,968
Deferred Comp	297,813	277,882	19,931	7.17%	268,748	206,038
Health Insurance	3,081,650	2,564,635	517,015	20.16%	2,113,750	1,850,979
Retiree Healthcare	110,000	115,166	(5,166)	-4.49%	118,946	84,062
Dental Insurance	105,717	110,803	(5,086)	-4.59%	105,707	112,355
Life Insurance	34,293	32,839	1,454	4.43%	55,492	28,265
Disability Insurance	72,212	69,148	3,064	4.43%	63,060	66,563
LTC	49,500	47,400	2,100	4.43%	30,600	30,301
Medicare Contributions	169,251	157,692	11,559	7.33%	152,393	144,666
Employee Programs	3,240	3,240	-	0.00%	3,240	2,970
Norton Identity Protection	9,321	8,939	382	4.27%	-	-
MASA Transportation Insurance	29,063	27,873	1,190	4.27%	-	-
Printing & Mailing Services						
Printing	242,600	318,100	(75,500)	-23.73%	228,900	222,974
Paper	25,000	25,000	-	0.00%	25,000	14,857
Postage & Freight	176,400	176,400	-	0.00%	151,400	153,364
Postage & Freight- Special Services	220,000	289,000	(69,000)	-23.88%	259,319	320,407
Shipping Costs	1,200	1,200	-	0.00%	1,200	2,694
Operating Supplies						
Operating Supplies	77,300	69,050	8,250	11.95%	62,000	47,106
Operating Supplies- Equipment	102,000	119,750	(17,750)	-14.82%	95,500	163,566
Operating Supplies- Software	43,883	28,000	15,883	56.73%	28,000	10,310
Furniture & Equipment	25,000	10,000	15,000	150.00%	10,000	14,742
Subsription & Data Purchases						
Books, Publications, Subscriptions	340,720	352,310	(11,590)	-3.29%	286,560	307,566
Training & Education						
Education & Training	162,666	151,790	10,876	7.17%	120,790	117,926
Travel Expenditures						
Travel, Meals & Lodging	41,327	26,450	14,877	56.25%	16,950	31,925



Travis Central Appraisal District Budget Comparison

GL Account Title	2025 Adopted Budget	2024 Adopted Budget	\$ Change	% Change	2023 Adopted	
					Budget	2023 Actual
Utilities						
Utilities	228,800	182,060	46,740	25.67%	182,060	223,798
Telephone	175,000	175,000	-	0.00%	226,937	144,940
Wireless Internet	50,000	50,000	-	0.00%	50,000	44,950
Internet	42,000	148,800	(106,800)	-71.77%	148,800	40,853
Legal Services						
Legal & Attorney	3,100,000	1,560,000	1,540,000	98.72%	1,360,000	2,436,381
Legal & Attorney- Personnel	50,000	7,500	42,500	566.67%	5,000	30,011
Arbitration Refunds	150,000	150,000	-	0.00%	150,000	145,600
Legal Fees- Expert Witness/Reports	325,000	325,000	-	0.00%	200,000	326,964
Professional Services						
Accounting & Audit	38,461	37,165	1,296	3.49%	31,165	31,565
Appraisal Services	600,000	350,000	250,000	71.43%	188,750	69,375
Professional Services	3,339,795	4,679,821	(1,340,026)	-28.63%	1,566,274	2,316,526
Professional Services- Payroll	55,000	45,000	10,000	22.22%	35,000	53,462
Insurance						
Workers' Compensation	39,000	32,000	7,000	21.88%	25,000	38,213
Unemployment Insurance	27,000	10,000	17,000	170.00%	15,000	26,168
Property Insurance	17,812	17,812	-	0.00%	15,000	20,575
Liability Insurance	26,866	26,866	-	0.00%	19,000	21,338
Aerial Photography						
Aerial Photography	657,650	579,260	78,390	13.53%	802,297	783,657
Rentals						
Rental- Office Machines	140,520	140,520	-	0.00%	137,070	122,395
Rental- Storage	13,800	12,800	1,000	7.81%	13,800	13,359
Building & Equipment Maintenance						
Repair & Maintenance- Equipment	146,739	194,341	(47,602)	-24.49%	182,150	72,107
Building Maintenance	226,550	125,949	100,601	79.87%	125,148	223,317
Building Cleaning Service	90,000	124,000	(34,000)	-27.42%	72,120	70,486
Software Maintenance						
Software Maintenance	430,627	350,467	80,160	22.87%	462,100	484,325
Other Services						
Records Management	12,000	12,000	-	0.00%	7,700	12,766
Dues & Membership	15,516	14,397	1,119	7.77%	14,775	11,671
Advertising & Legal Notices	42,500	48,200	(5,700)	-11.83%	48,200	42,137
Employee Appreciation	55,000	40,000	15,000	37.50%	40,000	40,167
BOD	54,500	30,500	24,000	78.69%	30,500	38,059
Security Service	200,000	250,000	(50,000)	-20.00%	250,000	188,187
Deed Copies	3,000	3,000	-	0.00%	3,000	2,500
Vehicle Fuel	1,800	1,800	-	0.00%	1,800	996
Vehicle Maintenance	1,200	1,200	-	0.00%	1,200	920
Bank Fees	10,000	10,000	-	0.00%	10,000	7,388
Credit Card Fees	600	600	-	0.00%	600	268
Property Taxes		-	-	0.00%	-	-
Capital Equipment						
Capital Equipment	438,050	122,976	315,074	256.21%	173,931	315,295



Travis Central Appraisal District Budget Comparison

GL Account Title	2025 Adopted Budget	2024 Adopted Budget	\$ Change	% Change	2023 Adopted	
					Budget	2023 Actual
Debt Administration						
Debt Service- Principal	654,742	654,742	-	0.00%	374,611	627,211
Debt Service- Interest	94,096	94,096	-	0.00%	374,227	121,627
Total	\$ 32,241,352	\$ 29,884,516	\$ 2,356,836	7.89%	\$ 25,421,118	\$ 25,522,319

2024 Total Budget	\$	29,884,516
2025 Total Budget	\$	32,241,352
\$ Change in Total Budget	\$	2,356,836
% Change in Total Budget		7.89%



Travis Central Appraisal District Budget by Department

GL Code	GL Title	Admin	Appeals	IT	GIS	Customer Service	Appraisal Support	Commercial	BPP	Residential	ARB	850 EAL Holding Corp.	Total Budget
	Personnel Cost												
40101	Salaries	1,609,635	1,022,626	1,039,987	515,710	1,066,471	706,124	1,238,902	609,905	3,508,061	-	-	11,317,421
40107	Overtime	10,000	10,000	5,000	15,000	15,000	15,000	3,500	6,500	40,000	-	-	120,000
40108	Temporary Staffing	25,000	5,000	-	-	125,000	150,000	25,000	25,000	-	-	-	355,000
40119	Auto Allowance	3,000	48,500	3,000	3,000	8,400	-	134,400	75,600	420,000	-	-	695,900
40100	Per Diem Payments	-	-	-	-	-	-	-	-	-	1,173,125	-	1,173,125
	Benefit Cost												
40111	Retirement Contributions	175,887	110,573	111,903	55,490	128,202	92,119	135,996	68,316	377,467	-	-	1,255,953
40128	Retirement- 401(a) Contributions	49,039	30,829	31,200	15,471	35,744	25,684	37,917	19,047	105,242	-	-	350,173
40127	Deferred Comp	46,866	25,691	26,000	12,893	29,787	21,403	31,598	15,873	87,702	-	-	297,813
40112	Health Insurance	419,450	208,800	208,800	156,600	400,200	295,800	295,800	174,000	922,200	-	-	3,081,650
40129	Retiree Healthcare	110,000	-	-	-	-	-	-	-	-	-	-	110,000
40113	Dental Insurance	44,687	4,787	4,787	3,590	9,174	6,781	6,781	3,989	21,141	-	-	105,717
40114	Life Insurance	2,494	2,494	2,494	1,871	4,780	3,533	3,533	2,078	11,016	-	-	34,293
40115	Disability Insurance	5,252	5,252	5,252	3,939	10,066	7,440	7,440	4,376	23,195	-	-	72,212
40124	LTC	3,600	3,600	3,600	2,700	6,900	5,100	5,100	3,000	15,900	-	-	49,500
40110	Medicare Contributions	23,702	14,901	15,080	7,478	17,276	12,414	18,327	9,206	50,867	-	-	169,251
40116	Employee Programs	3,240	-	-	-	-	-	-	-	-	-	-	3,240
40130	Norton Identity Protection Identity	665	679	679	509	1,301	962	962	566	2,998	-	-	9,321
40131	MASA Transportation Insurance	2,073	2,117	2,117	1,588	4,057	2,999	2,999	1,764	9,349	-	-	29,063
	Printing & Mailing Services												
40210	Printing	2,650	650	237,700	250	200	50	200	150	750	-	-	242,600
40211	Paper	-	-	25,000	-	-	-	-	-	-	-	-	25,000
40212	Postage & Freight	-	-	176,400	-	-	-	-	-	-	-	-	176,400
40213	Postage & Freight	-	-	220,000	-	-	-	-	-	-	-	-	220,000
40214	Shipping Costs	1,000	25	25	25	25	25	25	25	25	-	-	1,200
	Operating Supplies												
40220	Operating Supplies	12,125	8,160	24,340	8,340	3,900	2,450	2,650	1,350	8,985	5,000	-	77,300
40222	Operating Supplies- Equipment	-	-	102,000	-	-	-	-	-	-	-	-	102,000
40223	Operating Supplies- Software	-	-	43,883	-	-	-	-	-	-	-	-	43,883
40224	Furniture & Equipment	10,000	10,000	-	-	-	-	5,000	-	-	-	-	25,000
	Subscriptions & Data Purchases												
40231	Books, Publications, Subscriptions	44,160	22,750	5,160	1,160	33,900	1,133	126,565	15,177	90,715	-	-	340,720
	Training & Education												
40330	Education & Training	16,738	11,573	5,400	5,000	7,105	2,880	39,460	18,960	45,550	10,000	-	162,666
	Travel Expenditures												
40320	Travel, Meals & Lodging	6,960	6,950	550	738	738	738	8,625	4,977	11,051	-	-	41,327
	Utilities												
40410	Utilities	228,800	-	-	-	-	-	-	-	-	-	-	228,800
40420	Telephone	-	-	175,000	-	-	-	-	-	-	-	-	175,000
40430	Wireless Internet	-	-	50,000	-	-	-	-	-	-	-	-	50,000
40440	Internet	-	-	42,000	-	-	-	-	-	-	-	-	42,000



GL Code	GL Title	Admin	Appeals	IT	GIS	Customer Service	Appraisal Support	Commercial	BPP	Residential	ARB	850 EAL Holding Corp.	Total Budget
	Legal Services												
40510	Legal & Attorney	-	3,065,000	-	-	-	-	-	-	-	35,000	-	3,100,000
40511	Legal & Attorney- Personnel	50,000	-	-	-	-	-	-	-	-	-	-	50,000
40513	Arbitration Refunds	-	150,000	-	-	-	-	-	-	-	-	-	150,000
40514	Legal Fees- Expert Witness/Reports	-	325,000	-	-	-	-	-	-	-	-	-	325,000
	Professional Services												
40520	Accounting & Audit	38,461	-	-	-	-	-	-	-	-	-	-	38,461
40530	Appraisal Services	-	-	-	-	-	-	180,000	270,000	150,000	-	-	600,000
40540	Professional Services	1,108,036	32,500	1,929,059	127,200	76,500	66,500	-	-	-	-	-	3,339,795
40542	Professional Services- Payroll	55,000	-	-	-	-	-	-	-	-	-	-	55,000
	Insurance												
40117	Workers' Compensation	39,000	-	-	-	-	-	-	-	-	-	-	39,000
40118	Unemployment Insurance	27,000	-	-	-	-	-	-	-	-	-	-	27,000
40710	Property Insurance	17,812	-	-	-	-	-	-	-	-	-	-	17,812
40720	Liability Insurance	26,866	-	-	-	-	-	-	-	-	-	-	26,866
	Aerial Photography												
40741	Aerial Photography	-	-	657,650	-	-	-	-	-	-	-	-	657,650
	Rentals												
40610	Rental- Office Machines	-	-	140,520	-	-	-	-	-	-	-	-	140,520
40611	Rental- Storage	6,000	-	7,800	-	-	-	-	-	-	-	-	13,800
	Building & Equipment Maintenance												
40620	Repair & Maintenance- Equipment	13,350	-	132,889	-	500	-	-	-	-	-	-	146,739
40630	Building Maintenance	226,550	-	-	-	-	-	-	-	-	-	-	226,550
40631	Building Cleaning Service	90,000	-	-	-	-	-	-	-	-	-	-	90,000
	Software Maintenance												
40640	Software Maintenance	-	-	430,627	-	-	-	-	-	-	-	-	430,627
	Other Services												
40241	Records Management	-	12,000	-	-	-	-	-	-	-	-	-	12,000
40310	Dues & Membership	6,964	1,237	45	-	1,135	135	1,500	1,000	3,500	-	-	15,516
40340	Advertising & Legal Notices	42,500	-	-	-	-	-	-	-	-	-	-	42,500
40350	Employee Appreciation	55,000	-	-	-	-	-	-	-	-	-	-	55,000
40351	BOD	54,500	-	-	-	-	-	-	-	-	-	-	54,500
40730	Security Service	200,000	-	-	-	-	-	-	-	-	-	-	200,000
40750	Deed Copies	-	-	-	3,000	-	-	-	-	-	-	-	3,000
40760	Vehicle Fuel	1,800	-	-	-	-	-	-	-	-	-	-	1,800
40761	Vehicle Maintenance	1,200	-	-	-	-	-	-	-	-	-	-	1,200
40770	Bank Fees	10,000	-	-	-	-	-	-	-	-	-	-	10,000
40780	Credit Card Fees	600	-	-	-	-	-	-	-	-	-	-	600



GL Code	GL Title	Admin	Appeals	IT	GIS	Customer Service	Appraisal Support	Commercial	BPP	Residential	ARB	850 EAL Holding Corp.	Total Budget
	Capital Equipment												
40910	Capital Equipment	10,000	49,887	378,163	-	-	-	-	-	-	-	-	438,050
	Debt Administration												
40930	Debt Service- Principal	-	-	-	-	-	-	-	-	-	-	654,742	654,742
40931	Debt Service- Interest	-	-	-	-	-	-	-	-	-	-	94,096	94,096
	Total	\$ 4,937,662	\$ 5,191,581	\$ 6,244,110	\$ 941,552	\$ 1,986,361	\$ 1,419,270	\$ 2,312,280	\$ 1,330,859	\$ 5,905,714	\$ 1,223,125	\$ 748,838	\$ 32,241,352

2024 Total Budget	\$	29,884,516
2025 Total Budget	\$	32,241,352
\$ Change in Total Budget	\$	2,356,836
% Change in Total Budget		7.89%

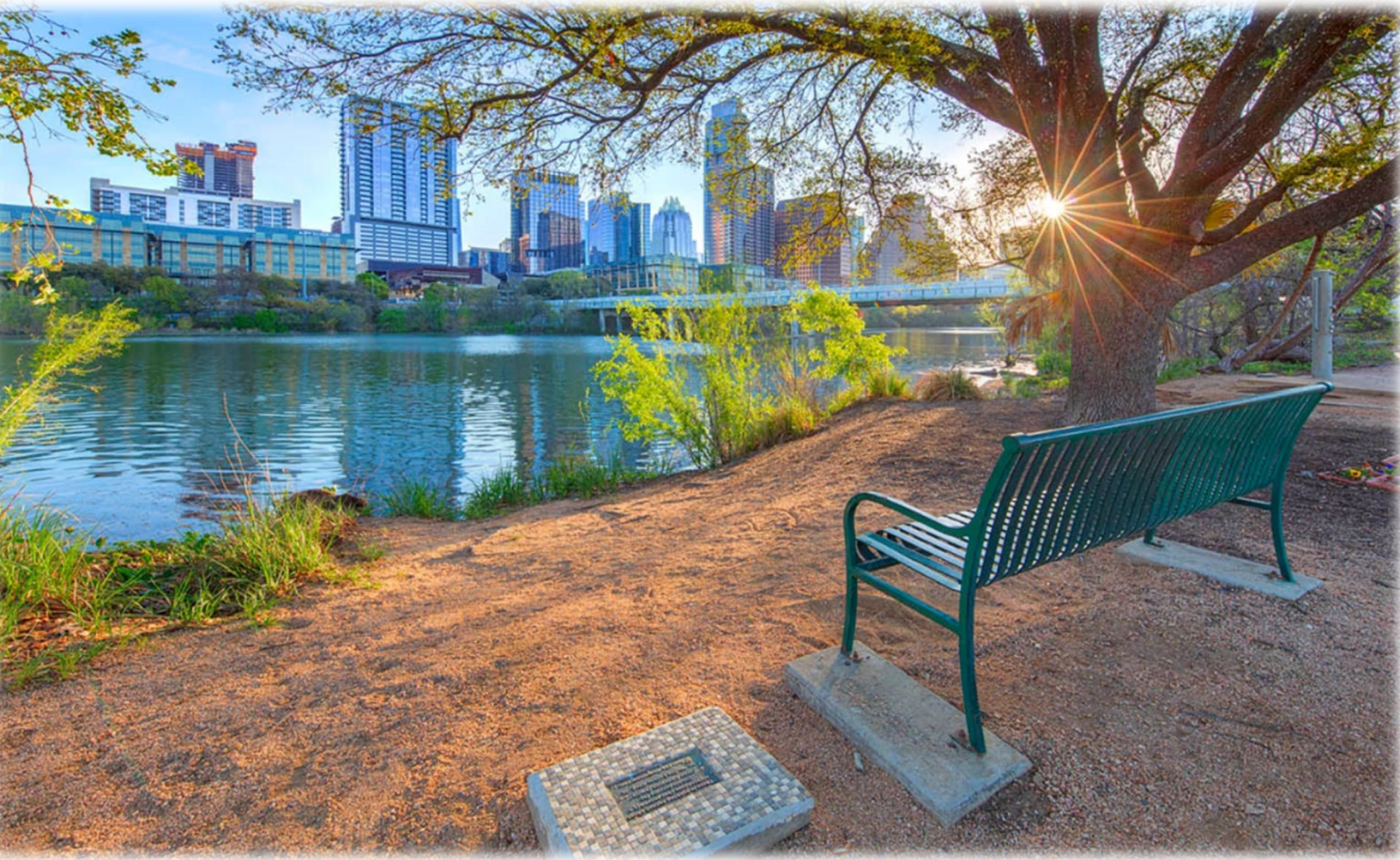




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REVENUE BUDGET

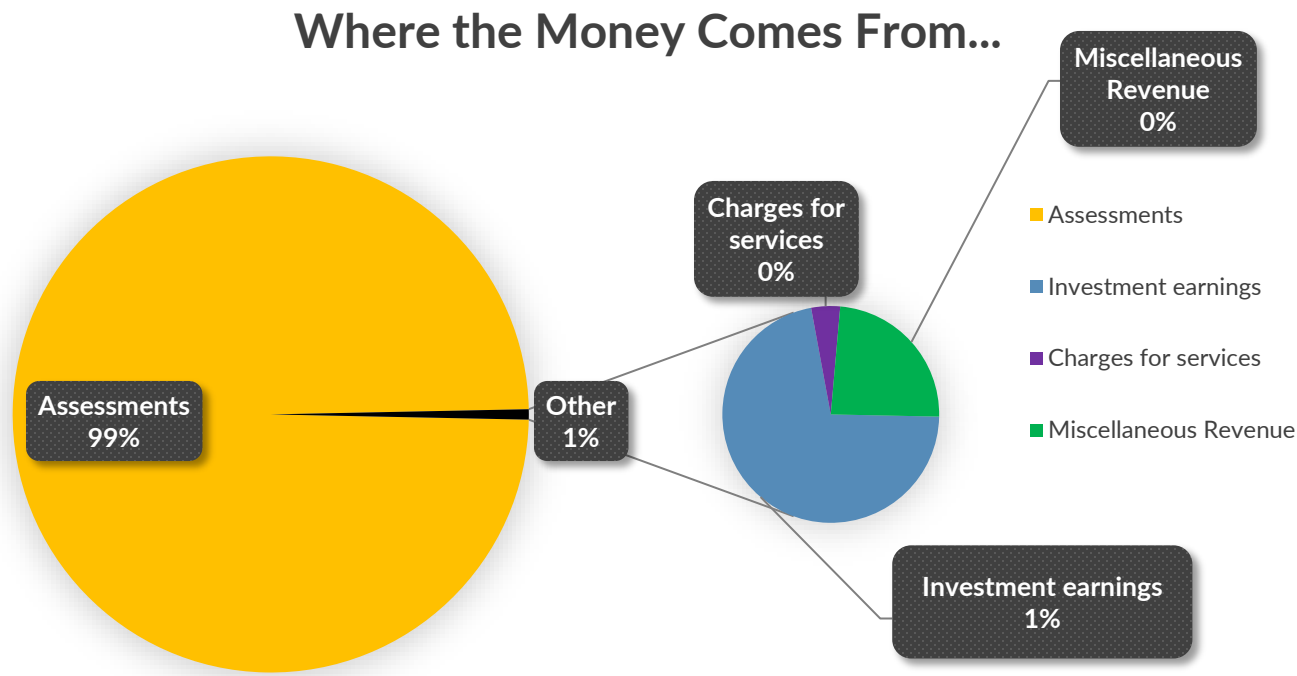




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The revenue budget for fiscal year 2025 is \$32,450,352. Since the District uses a balanced budget policy, budgeted assessments to the taxing units must equal budgeted expenditures. Budgeted assessments to the taxing units and budgeted expenditures both total \$32,241,352. The additional \$209,000 in the revenue budget is for miscellaneous income. This is income that the district is allowed to keep from year to year for charges for services, investment income and other miscellaneous income items.



Assessments to the taxing entities: The majority of the district’s revenue comes from the taxing entities of Travis County (99.26%). The district serves 165 local government agencies including 21 cities, 18 emergency districts, the county, the hospital district, the junior college, 63 municipal utility districts, 1 road districts, 15 school districts, 17 water control improvement districts, and 27 public improvement districts. Each taxing entity is allocated a portion of the budget equal to the proportion that the total dollar amount of property taxes imposed by the unit for the tax year in which the budget proposal is prepared bears the sum of the total dollar amount of property taxes imposed in the district by each participating unit for that year. The budget liability is then divided into four equal installments paid at the beginning of each quarter. If a taxing unit decides not to impose taxes for any tax year, the unit is not liable for any costs of operating the district for that year, and those costs are then allocated amongst the other taxing entities. The revenue budget for assessments from the taxing entities totals \$32,241,352 for the 2025 fiscal year. A chart showing an estimate of each taxing unit’s proportionate share along with the information used to calculate their budget liability to the district is provided on the following pages. Once the District certifies the taxable values for each taxing unit and tax rates are set by each unit, the district will send a final notice of liability to each taxing unit. This typically happens in October.



If the District has a surplus of revenues over expenditures from the preceding year’s budget, the district must reduce the current budget allocation to each taxing unit proportionately for the year that the surplus is from. This is shown as a refund of appraisal assessments and is a contra revenue account, which consequently reduces budgeted revenues required by the taxing units for that fiscal year.

Other Income: Other income, totaling 0.64% of the district’s revenue budget, is comprised of (1) charges for services, (2) investment income and (3) miscellaneous revenue.

Investment earnings	\$	150,000	71.77%
Charges for services		9,000	4.31%
Miscellaneous Revenue		50,000	23.92%
	\$	209,000	100.00%

Investment Income: Revenue earned from cash in the District’s banking and investment accounts.

Charges for Services: The charges for services revenue line item is for fees charged by the District to taxpayers and other organizations for data. The district collects fees from taxpayers and other agencies for data provided. Examples of data provided by the district for a fee are maps of the county and data exports from the district’s appraisal software. The total budget for charges for services is \$9,000 or 0.03% of the total revenue budget.

Miscellaneous Revenue: The miscellaneous revenue line item is comprised mainly of fees from late rendition penalties paid by taxpayers and fees to public improvement districts. The total budget for miscellaneous revenue is \$50,000 or 0.18% of the total revenue budget.

Late Rendition Penalty Payments	\$	31,717
Public Improvement District Fees	\$	18,283
	\$	50,000

The district has seen an increase in the creation of Public Improvement Districts over the past two to three years. A public improvement district, or PID, is a defined geographical area established to provide specific types of improvements or maintenance within the area which are financed by assessments to the property owners within the area.

Public improvement districts have become a valuable financing strategy for municipalities in recent years. As previously stated, appraisal district budgets are funded by the taxing entities within the appraisal district boundaries based on their proportionate share of the tax levy. Public improvement districts do not have a levy and therefore do not contribute to the district’s annual budget. However, appraisal districts are continuing to provide appraisal services and reporting for these public improvement districts.

In 2023, Travis CAD implemented a funding strategy similar to the Travis Co. Tax Office where public improvement districts will be assessed an annual fee based on the parcel count within the public improvement district.



For fiscal year 2025, TCAD determined this rate to be \$2.27 per parcel. Additionally, new public improvement districts will be assessed a fee of \$1,000 as a setup fee to assist with the cost of setting up the public improvement district in the district's CAMA system.

Public Improvement District Fees					
Taxing Unit ID	Taxing Unit Cd	Taxing Unit Name	Parcel Count	Per Parcel Fee	Total Fee
1890601	10A	BELLA FORTUNA PID	214	\$ 2.27	\$ 485.78
1890633	10C	MANOR HEIGHTS PID (IMP AREA #2)	265	\$ 2.27	\$ 601.55
1895743	10G	Backyard PID	3	\$ 2.27	\$ 6.81
1895744	10H	Spanish Oaks PID	11	\$ 2.27	\$ 24.97
1895746	10J	Lagos PID Improvement Area #1	326	\$ 2.27	\$ 740.02
1895747	10K	Martin Tract PID	1	\$ 2.27	\$ 2.27
1895748	10L	Turner's Crossing PID	331	\$ 2.27	\$ 751.37
1635977	1P	TRAVIS CO IMPROVEMENT DIST NO 1	14	\$ 2.27	\$ 31.78
1698761	1R	TESSERA ON LAKE TRAVIS PID (MIA)	13	\$ 2.27	\$ 29.51
1772331	1T	TESSERA ON LAKE TRAVIS PID (IMP AREA #1)	352	\$ 2.27	\$ 799.04
1772333	1U	TESSERA ON LAKE TRAVIS PID (IMP AREA #2)	285	\$ 2.27	\$ 646.95
1028	2C	DOWNTOWN PUB IMP DIST	1	\$ 2.27	\$ 2.27
1671480	2P	ESTANCIA HILL COUNTRY PID	562	\$ 2.27	\$ 1,275.74
1895742	2U	Austin Downtown Public Improve	2497	\$ 2.27	\$ 5,668.19
1049	3J	E SIXTH ST PUB IMP DIST	116	\$ 2.27	\$ 263.32
1814277	3T	LAGOS PID	326	\$ 2.27	\$ 740.02
1857921	5T	ROSE HILL PID	1256	\$ 2.27	\$ 2,851.12
1676767	6N	SOUTH CONGRESS PID	45	\$ 2.27	\$ 102.15
1607165	IH	INDIAN HILLS PID	3	\$ 2.27	\$ 6.81
1607164	WV	WHISPER VALLEY PID	552	\$ 2.27	\$ 1,253.04
					\$ 16,282.71
Fee per Newly Created PID					\$ 1,000.00
Estimated Number of New PIDs					2
Estimated New Set Up Fees					\$ 2,000.00
Total PID Charges for Services					<u>\$ 18,282.71</u>

The district assumes each year when estimating revenues for the budget that all taxing entities will pay their liability in full. For the past ten years, the district has collected 100% of assessments to the taxing entities.

Fiscal Year Ended Dec. 31	Total		Surplus Credit/		Amount Not Collected	Percent of Assessment
	Assessments to Taxing Entities	Amount Collected	Refund- Reduction of Liability			
2014	\$ 14,246,848	\$ 14,157,414	\$ 89,434	-	100.00%	
2015	\$ 17,149,799	\$ 17,122,872	\$ 26,927	-	100.00%	
2016	\$ 17,492,994	\$ 17,492,994	\$ -	-	100.00%	
2017	\$ 18,103,517	\$ 17,791,989	\$ 311,528	-	100.00%	
2018	\$ 18,827,658	\$ 18,827,658	\$ -	-	100.00%	
2019	\$ 19,486,627	\$ 19,486,627	\$ -	-	100.00%	
2020	\$ 20,193,893	\$ 20,193,893	\$ -	-	100.00%	
2021	\$ 20,193,913	\$ 20,193,913	\$ -	-	100.00%	
2022	\$ 22,786,110	\$ 21,703,708	\$ 1,082,402	-	100.00%	
2023	\$ 29,884,516	\$ 29,884,516	\$ -	-	100.00%	



Travis Central Appraisal District

Estimated Jurisdiction Liabilities

Entity		2023 Approximate	% of	2025 Estimated	2025 Estimated
Cd	EntityName	Levy	Liability	Liability	Quarterly Payment
01	AUSTIN ISD	\$ 1,725,509,376	28.1780%	\$ 9,084,954.21	\$ 2,271,238.55
02	CITY OF AUSTIN	\$ 1,021,586,317	16.6827%	\$ 5,378,739.19	\$ 1,344,684.80
03	TRAVIS COUNTY	\$ 987,446,197	16.1252%	\$ 5,198,988.54	\$ 1,299,747.14
05	CITY OF MANOR	\$ 15,092,439	0.2465%	\$ 79,462.98	\$ 19,865.75
06	DEL VALLE ISD	\$ 172,688,869	2.8200%	\$ 909,221.64	\$ 227,305.41
07	LAKE TRAVIS ISD	\$ 220,167,177	3.5954%	\$ 1,159,198.99	\$ 289,799.75
08	EANES ISD	\$ 198,492,565	3.2414%	\$ 1,045,080.31	\$ 261,270.08
09	CITY OF WEST LAKE HILLS	\$ 5,886,007	0.0961%	\$ 30,990.33	\$ 7,747.58
10	TRAVIS CO WCID NO 10	\$ 4,162,853	0.0680%	\$ 21,917.77	\$ 5,479.44
11	CITY OF ROLLINGWOOD	\$ 3,051,439	0.0498%	\$ 16,066.09	\$ 4,016.52
12	VILLAGE OF SAN LEANNA	\$ 277,650	0.0045%	\$ 1,461.85	\$ 365.46
16	LAGO VISTA ISD	\$ 41,585,772	0.6791%	\$ 218,952.64	\$ 54,738.16
17	TRAVIS CO WCID NO 17	\$ 5,559,233	0.0908%	\$ 29,269.84	\$ 7,317.46
18	TRAVIS CO WCID NO 18	\$ 763,194	0.0125%	\$ 4,018.28	\$ 1,004.57
19	PFLUGERVILLE ISD	\$ 305,889,250	4.9952%	\$ 1,610,533.02	\$ 402,633.25
20	CITY OF PFLUGERVILLE	\$ 61,028,811	0.9966%	\$ 321,321.90	\$ 80,330.48
21	CITY OF LAKEWAY	\$ 11,538,517	0.1884%	\$ 60,751.28	\$ 15,187.82
22	COUPLAND ISD	\$ 109,716	0.0018%	\$ 577.66	\$ 144.42
23	TRAVIS CO WCID POINT VENTURE	\$ 3,253,858	0.0531%	\$ 17,131.84	\$ 4,282.96
25	HURST CREEK MUD	\$ 1,820,075	0.0297%	\$ 9,582.85	\$ 2,395.71
26	LAKEWAY MUD	\$ 1,050,896	0.0172%	\$ 5,533.06	\$ 1,383.26
32	WELLS BRANCH MUD	\$ 4,876,761	0.0796%	\$ 25,676.56	\$ 6,419.14
33	SHADY HOLLOW MUD	\$ 502,063	0.0082%	\$ 2,643.40	\$ 660.85
34	MANOR ISD	\$ 131,514,163	2.1477%	\$ 692,433.30	\$ 173,108.32
35	TRAVIS CO WCID NO 19	\$ 632,052	0.0103%	\$ 3,327.81	\$ 831.95
37	TRAVIS CO WCID NO 20	\$ 1,014,283	0.0166%	\$ 5,340.28	\$ 1,335.07
38	DRIPPING SPRINGS ISD	\$ 349,434	0.0057%	\$ 1,839.80	\$ 459.95
39	TRAVIS CO ESD NO 9	\$ 8,729,523	0.1426%	\$ 45,961.68	\$ 11,490.42
40	CITY OF CREEDMOOR	\$ 836,383	0.0137%	\$ 4,403.63	\$ 1,100.91
41	TRAVIS CO ESD NO 1	\$ 6,711,269	0.1096%	\$ 35,335.41	\$ 8,833.85
49	CITY OF LAGO VISTA	\$ 10,266,649	0.1677%	\$ 54,054.78	\$ 13,513.70
50	CITY OF JONESTOWN	\$ 4,416,362	0.0721%	\$ 23,252.52	\$ 5,813.13
51	TRAVIS CO ESD NO 11	\$ 4,240,700	0.0693%	\$ 22,327.65	\$ 5,581.91



Entity		2023 Approximate	% of	2025 Estimated	2025 Estimated
Cd	EntityName	Levy	Liability	Liability	Quarterly Payment
52	TRAVIS CO ESD NO 6	\$ 21,696,246	0.3543%	\$ 114,232.59	\$ 28,558.15
55	VILLAGE OF BRIARCLIFF	\$ 406,156	0.0066%	\$ 2,138.45	\$ 534.61
56	TRAVIS CO ESD NO 5	\$ 3,051,801	0.0498%	\$ 16,067.99	\$ 4,017.00
57	TRAVIS CO ESD NO 4	\$ 2,706,908	0.0442%	\$ 14,252.10	\$ 3,563.03
58	TRAVIS CO ESD NO 10	\$ 3,369,417	0.0550%	\$ 17,740.27	\$ 4,435.07
61	CITY OF MUSTANG RIDGE	\$ 548,595	0.0090%	\$ 2,888.40	\$ 722.10
68	AUSTIN COMM COLL DIST	\$ 281,627,537	4.5990%	\$ 1,482,793.03	\$ 370,698.26
69	LEANDER ISD	\$ 178,494,952	2.9149%	\$ 939,791.16	\$ 234,947.79
70	TRAVIS CO MUD NO 2	\$ 3,788,240	0.0619%	\$ 19,945.41	\$ 4,986.35
71	TRAVIS CO ESD NO 14	\$ 936,731	0.0153%	\$ 4,931.97	\$ 1,232.99
72	TRAVIS CO ESD NO 12	\$ 5,808,699	0.0949%	\$ 30,583.30	\$ 7,645.82
73	ONION CREEK METRO PARK DIST	\$ 889,137	0.0145%	\$ 4,681.38	\$ 1,170.35
77	TRAVIS CO ESD NO 8	\$ 3,937,247	0.0643%	\$ 20,729.94	\$ 5,182.49
83	CITY OF BEE CAVE	\$ 658,071	0.0107%	\$ 3,464.80	\$ 866.20
84	NORTHTOWN MUD	\$ 7,271,302	0.1187%	\$ 38,284.02	\$ 9,571.01
10E	TRAVIS CO ESD NO 17	\$ 1,595,291	0.0261%	\$ 8,399.35	\$ 2,099.84
10F	TRAVIS CO MUD NO 26	\$ 157,292	0.0026%	\$ 828.15	\$ 207.04
10P	BRIARWOOD MUD	\$ 317	0.0000%	\$ 1.67	\$ 0.42
1A	HAYS CONSOLIDATED ISD	\$ 2,680,580	0.0438%	\$ 14,113.48	\$ 3,528.37
1B	TRAVIS CO ESD NO 7	\$ 5,645,259	0.0922%	\$ 29,722.77	\$ 7,430.69
1C	TRAVIS CO ESD NO 3	\$ 2,248,044	0.0367%	\$ 11,836.14	\$ 2,959.04
1D	TRAVIS CO MUD NO 5	\$ 2,907,100	0.0475%	\$ 15,306.13	\$ 3,826.53
1F	TANGLEWD FOREST LTD DIST	\$ 1,042,380	0.0170%	\$ 5,488.22	\$ 1,372.05
1H	COTTONWD CREEK MUD NO 1	\$ 3,874,291	0.0633%	\$ 20,398.47	\$ 5,099.62
1J	CYPRESS RANCH WCID NO 1	\$ 2,441,530	0.0399%	\$ 12,854.86	\$ 3,213.72
1K	BELVEDERE MUD	\$ 783,797	0.0128%	\$ 4,126.76	\$ 1,031.69
1L	BASTROP-TRAVIS COUNTIES ESD NO 1	\$ 568,467	0.0093%	\$ 2,993.03	\$ 748.26
2A	ELGIN ISD	\$ 11,041,588	0.1803%	\$ 58,134.90	\$ 14,533.73
2D	TRAVIS CO MUD NO 6	\$ 832,041	0.0136%	\$ 4,380.77	\$ 1,095.19
2F	CITY OF ROUND ROCK	\$ 2,558,490	0.0418%	\$ 13,470.67	\$ 3,367.67
2G	WMSN CO WSID DIST 3	\$ 725,221	0.0118%	\$ 3,818.35	\$ 954.59
2H	NE TRAVIS CO UTILITY DIST	\$ 2,152,605	0.0352%	\$ 11,333.65	\$ 2,833.41
2J	TRAVIS COUNTY HEALTHCARE DISTRICT	\$ 326,267,535	5.3280%	\$ 1,717,826.43	\$ 429,456.61
2K	PRESIDENTIAL GLEN MUD	\$ 1,261,533	0.0206%	\$ 6,642.08	\$ 1,660.52
2L	TRAVIS CO MUD NO 16	\$ 2,386,404	0.0390%	\$ 12,564.62	\$ 3,141.16



Entity		2023 Approximate	% of	2025 Estimated	2025 Estimated
Cd	EntityName	Levy	Liability	Liability	Quarterly Payment
2N	NORTH AUSTIN MUD NO 1	\$ 410,104	0.0067%	\$ 2,159.23	\$ 539.81
2R	TRAVIS CO MUD NO 23	\$ 1,451,877	0.0237%	\$ 7,644.26	\$ 1,911.06
3A	MARBLE FALLS ISD	\$ 9,729,640	0.1589%	\$ 51,227.38	\$ 12,806.85
3C	TRAVIS CO WCID 17 STEINER RANCH (DA)	\$ 6,318,552	0.1032%	\$ 33,267.72	\$ 8,316.93
3D	TRAVIS CO MUD NO 7	\$ 78,116	0.0013%	\$ 411.29	\$ 102.82
3F	CITY OF CEDAR PARK	\$ 6,044,859	0.0987%	\$ 31,826.70	\$ 7,956.67
3G	TRAVIS CO MUD NO 14	\$ 2,047,127	0.0334%	\$ 10,778.30	\$ 2,694.57
3M	WILLIAMSON/TRAVIS MUD NO 1	\$ 556,640	0.0091%	\$ 2,930.76	\$ 732.69
3N	TRAVIS CO MUD NO 18	\$ 2,644,282	0.0432%	\$ 13,922.37	\$ 3,480.59
3R	TRAVIS CO MUD NO 24	\$ 11,298	0.0002%	\$ 59.48	\$ 14.87
4A	JOHNSON CITY ISD	\$ 227,139	0.0037%	\$ 1,195.90	\$ 298.98
4D	TRAVIS CO MUD NO 8	\$ 1,322,702	0.0216%	\$ 6,964.14	\$ 1,741.03
4F	TRAVIS CO MUD NO 10	\$ 1,503,736	0.0246%	\$ 7,917.30	\$ 1,979.32
4H	TRAVIS CO WCID 17 FLINTROCK (DA)	\$ 1,396,967	0.0228%	\$ 7,355.15	\$ 1,838.79
4J	TRAVIS CO MUD NO 11	\$ 1,662,016	0.0271%	\$ 8,750.66	\$ 2,187.66
4K	TRAVIS CO MUD NO 12	\$ 2,778,745	0.0454%	\$ 14,630.33	\$ 3,657.58
4L	TRAVIS CO MUD NO 13	\$ 2,558,571	0.0418%	\$ 13,471.09	\$ 3,367.77
4M	PILOT KNOB MUD NO 3	\$ 6,642,589	0.1085%	\$ 34,973.80	\$ 8,743.45
4N	PILOT KNOB MUD NO 4	\$ 47,937	0.0008%	\$ 252.39	\$ 63.10
4P	PILOT KNOB MUD NO 2	\$ 1,889,538	0.0309%	\$ 9,948.58	\$ 2,487.14
4R	PILOT KNOB MUD NO 5	\$ 67,658	0.0011%	\$ 356.23	\$ 89.06
5A	ROUND ROCK ISD	\$ 119,244,948	1.9473%	\$ 627,834.84	\$ 156,958.71
5D	TRAVIS CO MUD NO 9	\$ 33,891	0.0006%	\$ 178.44	\$ 44.61
5E	SENNA HILLS MUD	\$ 1,381,639	0.0226%	\$ 7,274.45	\$ 1,818.61
5F	CITY OF ELGIN	\$ 1,566,130	0.0256%	\$ 8,245.81	\$ 2,061.45
5G	VILLAGE OF VOLENTE	\$ 282,407	0.0046%	\$ 1,486.90	\$ 371.72
5H	VILLAGE OF WEBBERVILLE	\$ 74,941	0.0012%	\$ 394.57	\$ 98.64
5J	KELLY LANE WCID NO 1	\$ 1,649,023	0.0269%	\$ 8,682.25	\$ 2,170.56
5K	KELLY LANE WCID NO 2	\$ 1,535,068	0.0251%	\$ 8,082.26	\$ 2,020.57
5L	LAZY NINE MUD NO 1A	\$ 1,525,246	0.0249%	\$ 8,030.55	\$ 2,007.64
5M	LAZY NINE MUD NO 1B	\$ 8,690,759	0.1419%	\$ 45,757.59	\$ 11,439.40
6E	LAKE POINTE MUD NO 3 (DA)	\$ 531,995	0.0087%	\$ 2,801.00	\$ 700.25
6F	CITY OF LEANDER	\$ 12,395,793	0.2024%	\$ 65,264.91	\$ 16,316.23
6G	TRAVIS CO MUD NO 15	\$ 2,571,739	0.0420%	\$ 13,540.43	\$ 3,385.11
6H	WEST TRAVIS CO MUD NO 6	\$ 2,324,192	0.0380%	\$ 12,237.07	\$ 3,059.27



Entity		2023 Approximate	% of	2025 Estimated	2025 Estimated
Cd	EntityName	Levy	Liability	Liability	Quarterly Payment
6J	WEST TRAVIS CO MUD NO 8	\$ 1,350,026	0.0220%	\$ 7,108.00	\$ 1,777.00
6L	TRAVIS CO MUD NO 17	\$ 4,083,395	0.0667%	\$ 21,499.43	\$ 5,374.86
6M	TRAVIS CO MUD NO 21	\$ 2,904,324	0.0474%	\$ 15,291.51	\$ 3,822.88
6P	LOST CREEK LIMITED DISTRICT	\$ 519,740	0.0085%	\$ 2,736.48	\$ 684.12
6R	TRAVIS CO ESD NO 15	\$ 4,241,288	0.0693%	\$ 22,330.74	\$ 5,582.69
6T	ALTESSA MUD	\$ 73,727	0.0012%	\$ 388.18	\$ 97.04
7A	MOORES CROSSING MUD	\$ 2,020,931	0.0330%	\$ 10,640.38	\$ 2,660.09
7D	LAKE POINTE MUD NO 5 (DA)	\$ 574,620	0.0094%	\$ 3,025.42	\$ 756.36
7E	VILLAGE OF THE HILLS	\$ 679,829	0.0111%	\$ 3,579.36	\$ 894.84
7F	VILLAGE OF POINT VENTURE	\$ 400,250	0.0065%	\$ 2,107.35	\$ 526.84
7G	WILBARGER CRK MUD NO 1	\$ 2,579,292	0.0421%	\$ 13,580.19	\$ 3,395.05
7H	WILBARGER CRK MUD NO 2	\$ 126,543	0.0021%	\$ 666.26	\$ 166.57
7J	LAKESIDE MUD NO 3	\$ 2,340,284	0.0382%	\$ 12,321.80	\$ 3,080.45
7K	SUNFIELD MUD NO 1	\$ 175,890	0.0029%	\$ 926.07	\$ 231.52
7M	SUNFIELD MUD NO 3	\$ 1,622	0.0000%	\$ 8.54	\$ 2.13
7N	TRAVIS CO MUD NO 19	\$ 605,468	0.0099%	\$ 3,187.84	\$ 796.96
7P	TRAVIS CO MUD NO 20	\$ 1,326,834	0.0217%	\$ 6,985.90	\$ 1,746.47
7R	TRAVIS CO MUD NO 22	\$ 2,155,839	0.0352%	\$ 11,350.68	\$ 2,837.67
7T	LAKESIDE MUD NO 5	\$ 152,060	0.0025%	\$ 800.61	\$ 200.15
8C	TRAVIS CO MUD NO 3	\$ 3,994,954	0.0652%	\$ 21,033.78	\$ 5,258.44
8E	RNCH @ CYPRSS CRK MUD 1	\$ 457,465	0.0075%	\$ 2,408.59	\$ 602.15
8K	TRAVIS CO ESD NO 13	\$ 278,842	0.0046%	\$ 1,468.13	\$ 367.03
8L	TRAVIS CO BEE CAVE ROAD DIST NO 1	\$ 1,042,764	0.0170%	\$ 5,490.24	\$ 1,372.56
8N	ANDERSON MILL LIMITED DISTRICT	\$ 30,009	0.0005%	\$ 158.00	\$ 39.50
8P	RIVER PLACE LIMITED DISTRICT	\$ 654,897	0.0107%	\$ 3,448.09	\$ 862.02
8R	TRAVIS CO ESD NO 16	\$ 2,942,262	0.0480%	\$ 15,491.26	\$ 3,872.82
9B	TRAVIS CO ESD NO 2	\$ 18,050,049	0.2948%	\$ 95,035.05	\$ 23,758.76
9C	TRAVIS CO MUD NO 4	\$ 1,943,877	0.0317%	\$ 10,234.68	\$ 2,558.67
9D	LAKESIDE WCID NO 1	\$ 1,250,626	0.0204%	\$ 6,584.65	\$ 1,646.16
9G	LAKESIDE WCID NO 2A	\$ 3,154,169	0.0515%	\$ 16,606.97	\$ 4,151.74
9H	LAKESIDE WCID NO 2B	\$ 1,625,323	0.0265%	\$ 8,557.46	\$ 2,139.37
9I	LAKESIDE WCID NO 2C	\$ 4,132,399	0.0675%	\$ 21,757.44	\$ 5,439.36
9J	LAKESIDE WCID NO 2D	\$ 3,193,329	0.0521%	\$ 16,813.15	\$ 4,203.29
9L	TRAVIS CO WCID 17 SERENE HILLS (DA)	\$ 2,834,754	0.0463%	\$ 14,925.22	\$ 3,731.31
9M	SOUTHEAST TRAVIS CO MUD NO 1	\$ 1,069,917	0.0175%	\$ 5,633.21	\$ 1,408.30



Entity		2023 Approximate	% of	2025 Estimated	2025 Estimated
Cd	EntityName	Levy	Liability	Liability	Quarterly Payment
9N	SOUTHEAST TRAVIS CO MUD NO 2	\$ 38,152	0.0006%	\$ 200.87	\$ 50.22
		<u>\$ 6,123,614,265</u>	<u>100%</u>	<u>\$ 32,241,352</u>	<u>\$ 8,060,338</u>

Amount Due from Jurisdictions	\$ 32,241,352.00
Less: Refunds/Credits to Jurisdictions	-
Total Revenue Due from Jurisdictions	\$ 32,241,352.00

Cost of Service to Jurisdictions as a Percentage of Levy 0.5265%

NOTE: The liabilities shown are only estimates of 2025 liabilities based on the 2023 total levy and tax rates. This information will be updated in October 2024, and a final liability notification will be mailed to each jurisdiction.



CAPITAL IMPROVEMENT PLAN (CIP)





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TRAVIS CENTRAL APPRAISAL DISTRICT

Capital Improvement Plan

Capital Improvement Plan Overview

The Capital Improvement Plan (CIP) is a multi-year plan to address capital projects necessary to maintain infrastructure and replace aging equipment. The plan is updated annually to reflect the latest priorities, updated cost estimates, and available funding information.

A capital asset, by definition, includes land, improvements to land, easements, buildings, building improvements, vehicles, machinery, equipment, works of art and historical treasures, infrastructure, and all other tangible or intangible assets that are used in operations and that have initial useful lives extending beyond a single reporting period. The district's capitalization threshold is \$1,000 and a useful life of more than one year. The district's finance department is responsible for the establishment, maintenance and safeguarding of all fixed assets. The district's capital assets are depreciated using the straight-line method over their estimated useful lives outlined below based on the following asset classes:

Asset Class	Useful Life
Land	Inexhaustible
Building	50 years
Building Improvements	5-10 years
Computer Equipment	3-5 years
Furniture & Equipment	5-10 years
Vehicles	5-10 years

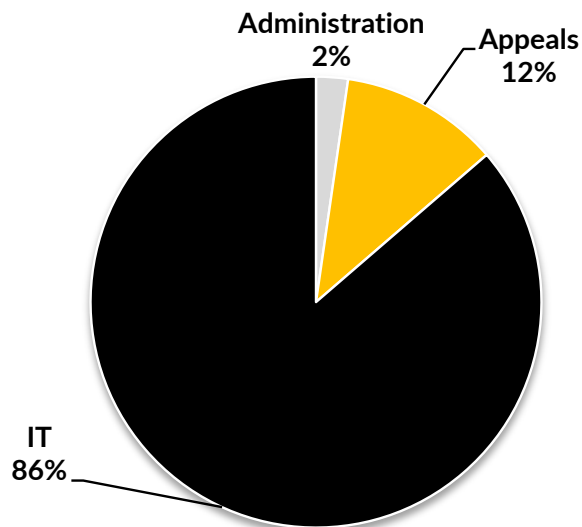


2025 Capital Improvement Plan

For fiscal year 2025, the district has budgeted for a total of \$438,050 for capital asset expenditures. The chart below shows the breakdown by department.

Department	Capital Asset to be Purchased	Budgeted Cost
Administration (10)	A/C Repairs & Replacements	\$ 10,000
Appeals (50)	Remodel Litigation Department for Additional Staff	49,887
IT (20)	UPS Battery Replacements (1/3 Replacement annually)	9,870
	Dell PowerEdge R760 Server	79,474
	Cisco 9500 Switch N9k (Access Switch)	175,699
	Cisco Switch 48-port w/ software	40,264
	Ubiquiti Wifi Upgrade (whole building, minus ARB)	14,623
	Winsvr Data Center	39,986
	Microsoft SQL Server 2022 Standard	3,885
	Dell Precision 3460 Physical PC (5 @ 1672 each)	8,362
	Network Switches	6,000
	Total Capital Expenditures	\$ 438,050

Capital Expenditures by Department



Capital Asset to be Purchased	Total Cost	Routine	Non-Routine
A/C Repairs & Replacements	\$ 10,000	\$ 10,000	
Remodel Litigation Department for Additional Staff	49,887		\$ 49,887
UPS Battery Replacements (1/3 Replacement annually)	9,870	\$ 9,870	
Dell PowerEdge R760 Server	79,474		\$ 79,474
Cisco 9500 Switch N9k (Access Switch)	175,699		\$ 175,699
Cisco Switch 48-port w/ software	40,264		\$ 40,264
Ubiquiti Wifi Upgrade (whole building, minus ARB)	14,623		\$ 14,623
Winsvr Data Center	39,986		\$ 39,986
Microsoft SQL Server 2022 Standard	3,885		\$ 3,885
Dell Precision 3460 Physical PC (5 @ 1672 each)	8,362		\$ 8,362
Network Switches	6,000	\$ 6,000	
Total Capital Expenditures	\$ 438,050	\$ 25,870	\$ 412,180

2025 Routine Capital Projects

A/C Repairs & Replacements

The district budgets each year for A/C unit repairs and replacements.

UPS Battery Replacements

Each year the district replaces 1/3 of the batteries in the UPS battery backup system.

Network Switches

The district anticipates that we will have a need to replace a few networking switches throughout the building due to their age.





Capital Expenditure Project Summary

Project Name

Responsible Department

Project Description

Project Type

Asset Category

Project Manager

Start Date End Date

Fund

GL Code

Department Code

Estimated Cost

Operating Cost Increase (Decrease):

2024:

2025:

2026:





Capital Expenditure Project Summary

Project Name

Responsible Department

Project Description

Project Type

Asset Category

Project Manager

Start Date End Date

Fund

GL Code

Department Code

Estimated Cost

Operating Cost Increase (Decrease):

2024:

2025:

2026:





Capital Expenditure Project Summary

Project Name

Responsible Department

Project Description

Project Type

Asset Category

Project Manager

Start Date End Date

Fund

GL Code

Department Code

Estimated Cost

Operating Cost Increase (Decrease):

2024:

2025:

2026:





Capital Expenditure Project Summary

Project Name

Responsible Department

Project Description

Project Type

Asset Category

Project Manager

Start Date End Date

Fund

Operating Cost Increase (Decrease):

GL Code

2024:

Department Code

2025:

Estimated Cost

2026:





Capital Expenditure Project Summary

Project Name

Responsible Department

Project Description

Project Type

Asset Category

Project Manager

Start Date End Date

Fund

Operating Cost Increase (Decrease):

GL Code

2024:

Department Code

2025:

2026:

Estimated Cost





Capital Expenditure Project Summary

Project Name

Responsible Department

Project Description

Project Type

Asset Category

Project Manager

Start Date End Date

Fund

Operating Cost Increase (Decrease):

GL Code

2024:

Department Code

2025:

Estimated Cost

2026:





Capital Expenditure Project Summary

Project Name

Responsible Department

Project Description

Project Type

Asset Category

Project Manager

Start Date End Date

Fund

GL Code

Department Code

Estimated Cost

Operating Cost Increase (Decrease):

2024:

2025:

2026:





Capital Expenditure Project Summary

Project Name

Responsible Department

Project Description

Project Type

Asset Category

Project Manager

Start Date End Date

Fund

GL Code

Department Code

Estimated Cost

Operating Cost Increase (Decrease):

2024:

2025:

2026:





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DEBT ADMINISTRATION





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TRAVIS CENTRAL APPRAISAL DISTRICT

Debt Administration

All financing of capital projects must be included in the current year's adopted budget and approved by the Board of Directors. Appraisal Districts are not authorized to levy ad valorem taxes or issue bonded indebtedness or other debt instruments. Therefore, any capital asset acquisition requiring the use of financing must be done through the budget process. For real property purchases, special stipulations for appraisal districts are outlined in the Texas Property Tax Code, Section 6.051.

The district completed a lease/purchase agreement in May 2019 for the property located at 850 E. Anderson Lane. The information provided on the following pages encompasses the entirety of debt obligations for the district. When the District sells the Cross Park office location, all proceeds from the sale will be used to pay down the liability on the 850 E. Anderson Lane location.

Loan: Government Capital Corp.

Origination Date: May 31, 2019

Interest Rate: 4.319%

Loan Term: 20 years.

Payment Amount: \$187,298.41

Payments per year: 4

The District made a large lump sum payment in 2022 after the sale of our office located at 8314 Cross Park Drive and the adjacent lot at 2304 Forbes Lane. The final payment for the note will now be made in 2027, twelve years sooner than originally anticipated.





Travis Central Appraisal District

Lease Purchase Amortization Schedule
850 E. Anderson Lane

ENTER VALUES

Loan amount	\$10,000,000.00
Interest rate	4.319%
Loan term in years	20
Payments made per year	4
Loan repayment start date	9/1/2019
Optional extra payments	\$0.00

LOAN SUMMARY

Scheduled payment	\$187,209.48
Scheduled number of payments	80
Actual number of payments	34
Years saved off original loan term	11.50
Total principal	\$10,000,000.00
Total interest	\$1,737,478.91
LENDER NAME	Government Capital Corp.

PMT NO	PAYMENT DATE	YEAR	BEGINNING BALANCE	TOTAL PAYMENT	PRINCIPAL	INTEREST	ENDING BALANCE	CUMULATIVE INTEREST
1	9/1/2019	2019	\$10,000,000.00	\$187,209.48	\$84,033.37	\$103,176.11	\$9,915,966.63	\$103,176.11
2	12/1/2019	2019	\$9,915,966.63	\$187,209.48	\$80,141.83	\$107,067.65	\$9,835,824.80	\$210,243.76
3	3/1/2020	2020	\$9,835,824.80	\$187,209.48	\$81,007.16	\$106,202.32	\$9,754,817.64	\$316,446.08
4	6/1/2020	2020	\$9,754,817.64	\$187,209.48	\$81,881.84	\$105,327.64	\$9,672,935.80	\$421,773.72
5	9/1/2020	2020	\$9,672,935.80	\$187,209.48	\$82,765.96	\$104,443.52	\$9,590,169.84	\$526,217.24
6	12/1/2020	2020	\$9,590,169.84	\$187,209.48	\$83,659.62	\$103,549.86	\$9,506,510.22	\$629,767.10
7	3/1/2021	2021	\$9,506,510.22	\$187,209.48	\$84,562.94	\$102,646.54	\$9,421,947.28	\$732,413.64
8	6/1/2021	2021	\$9,421,947.28	\$187,209.48	\$85,476.00	\$101,733.48	\$9,336,471.28	\$834,147.12
9	9/1/2021	2021	\$9,336,471.28	\$187,209.48	\$86,398.93	\$100,810.55	\$9,250,072.35	\$934,957.67
10	12/1/2021	2021	\$9,250,072.35	\$187,209.48	\$87,331.82	\$99,877.66	\$9,162,740.53	\$1,034,835.33
11	3/1/2022	2022	\$9,162,740.53	\$187,209.48	\$88,274.79	\$98,934.69	\$9,074,465.74	\$1,133,770.02
12	6/1/2022	2022	\$9,074,465.74	\$187,209.48	\$89,227.94	\$97,981.54	\$8,985,237.80	\$1,231,751.56
13	9/1/2022	2022	\$8,985,237.80	\$187,209.48	\$90,191.37	\$97,018.11	\$8,895,046.43	\$1,328,769.67
14	11/15/2022	2022	\$8,895,046.43	\$5,744,885.44	\$5,684,848.55	\$80,036.89	\$3,230,197.88	\$1,408,806.56
15	12/1/2022	2022	\$3,230,197.88	\$187,209.48	\$181,008.94	\$6,200.54	\$3,049,188.94	\$1,415,007.10
16	3/1/2023	2023	\$3,049,188.94	\$187,209.48	\$154,285.86	\$32,923.62	\$2,894,903.08	\$1,447,930.72
17	6/1/2023	2023	\$2,894,903.08	\$187,209.48	\$155,951.76	\$31,257.72	\$2,738,951.32	\$1,479,188.44
18	9/1/2023	2023	\$2,738,951.32	\$187,209.48	\$157,635.65	\$29,573.83	\$2,581,315.67	\$1,508,762.27
19	12/1/2023	2023	\$2,581,315.67	\$187,209.48	\$159,337.72	\$27,871.76	\$2,421,977.95	\$1,536,634.03
20	3/1/2024	2024	\$2,421,977.95	\$187,209.48	\$161,058.17	\$26,151.31	\$2,260,919.78	\$1,562,785.34
21	6/1/2024	2024	\$2,260,919.78	\$187,209.48	\$162,797.20	\$24,412.28	\$2,098,122.58	\$1,587,197.62
22	9/1/2024	2024	\$2,098,122.58	\$187,209.48	\$164,555.00	\$22,654.48	\$1,933,567.58	\$1,609,852.10
23	12/1/2024	2024	\$1,933,567.58	\$187,209.48	\$166,331.78	\$20,877.70	\$1,767,235.80	\$1,630,729.80
24	3/1/2025	2025	\$1,767,235.80	\$187,209.48	\$168,127.75	\$19,081.73	\$1,599,108.05	\$1,649,811.53
25	6/1/2025	2025	\$1,599,108.05	\$187,209.48	\$169,943.11	\$17,266.37	\$1,429,164.94	\$1,667,077.90
26	9/1/2025	2025	\$1,429,164.94	\$187,209.48	\$171,778.07	\$15,431.41	\$1,257,386.87	\$1,682,509.31
27	12/1/2025	2025	\$1,257,386.87	\$187,209.48	\$173,632.85	\$13,576.63	\$1,083,754.02	\$1,696,085.94
28	3/1/2026	2026	\$1,083,754.02	\$187,209.48	\$175,507.65	\$11,701.83	\$908,246.37	\$1,707,787.77
29	6/1/2026	2026	\$908,246.37	\$187,209.48	\$177,402.69	\$9,806.79	\$730,843.68	\$1,717,594.56
30	9/1/2026	2026	\$730,843.68	\$187,209.48	\$179,318.20	\$7,891.28	\$551,525.48	\$1,725,485.84
31	12/1/2026	2026	\$551,525.48	\$187,209.48	\$181,254.38	\$5,955.10	\$370,271.10	\$1,731,440.94
32	3/1/2027	2027	\$370,271.10	\$187,209.48	\$183,211.48	\$3,998.00	\$187,059.62	\$1,735,438.94
33	6/1/2027	2027	\$187,059.62	\$187,209.48	\$185,189.70	\$2,019.78	\$1,869.92	\$1,737,458.72
34	9/1/2027	2027	\$1,869.92	\$1,890.11	\$1,869.92	\$20.19	\$0.00	\$1,737,478.91
Total				\$11,737,478.91	\$10,000,000.00	\$1,737,478.91	\$155,497,816.97	

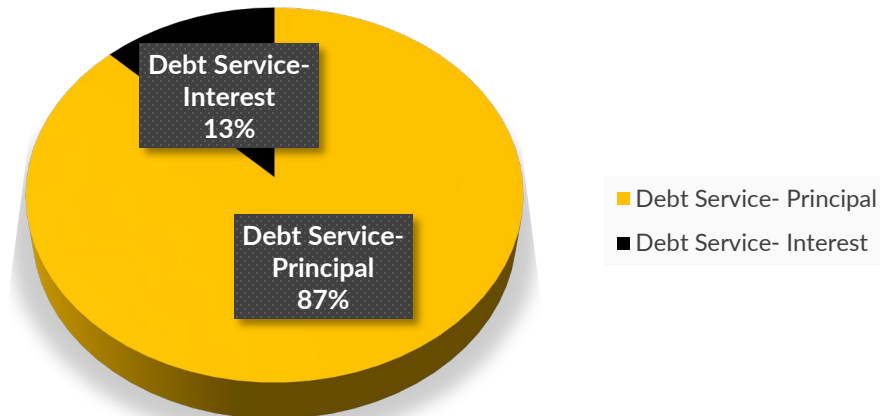


Note Payable Summary

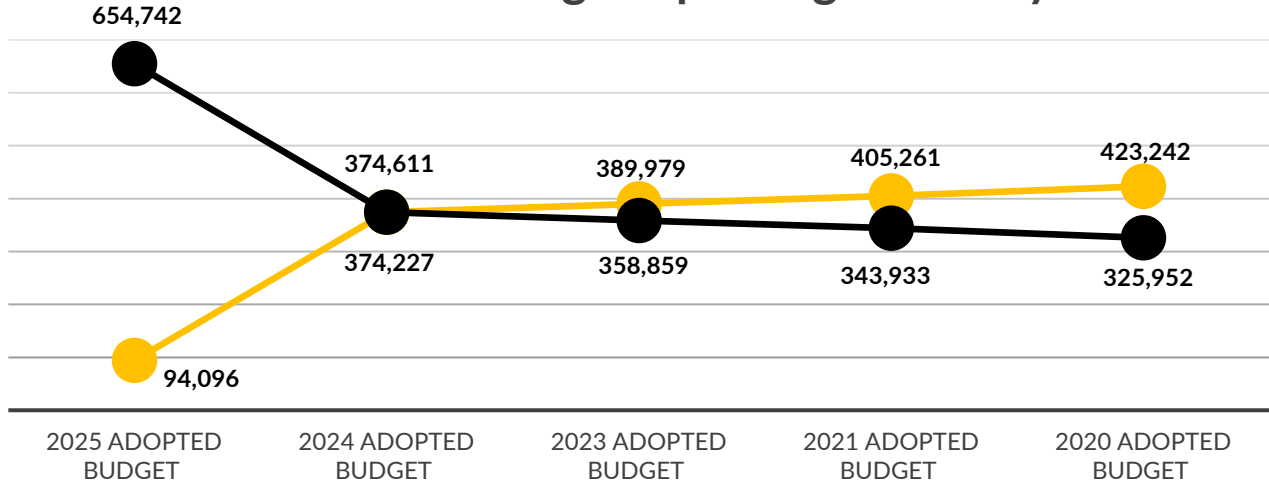
Year	Principal	Interest	Total
2024	\$ 654,742.15	\$ 94,095.77	\$ 748,837.92
2025	\$ 683,481.78	\$ 65,356.14	\$ 748,837.92
2026	\$ 713,482.92	\$ 35,355.00	\$ 748,837.92
2027	\$ 370,271.10	\$ 6,037.97	\$ 376,309.07

Budget Category	2025 Adopted Budget	2024 Adopted Budget	\$ Change (2024- 2025)	% Change (2024- 2025)
Debt Service- Principal	654,742	374,611	280,131	74.78%
Debt Service- Interest	94,096	374,227	(280,131)	-74.86%

2025 Debt Service

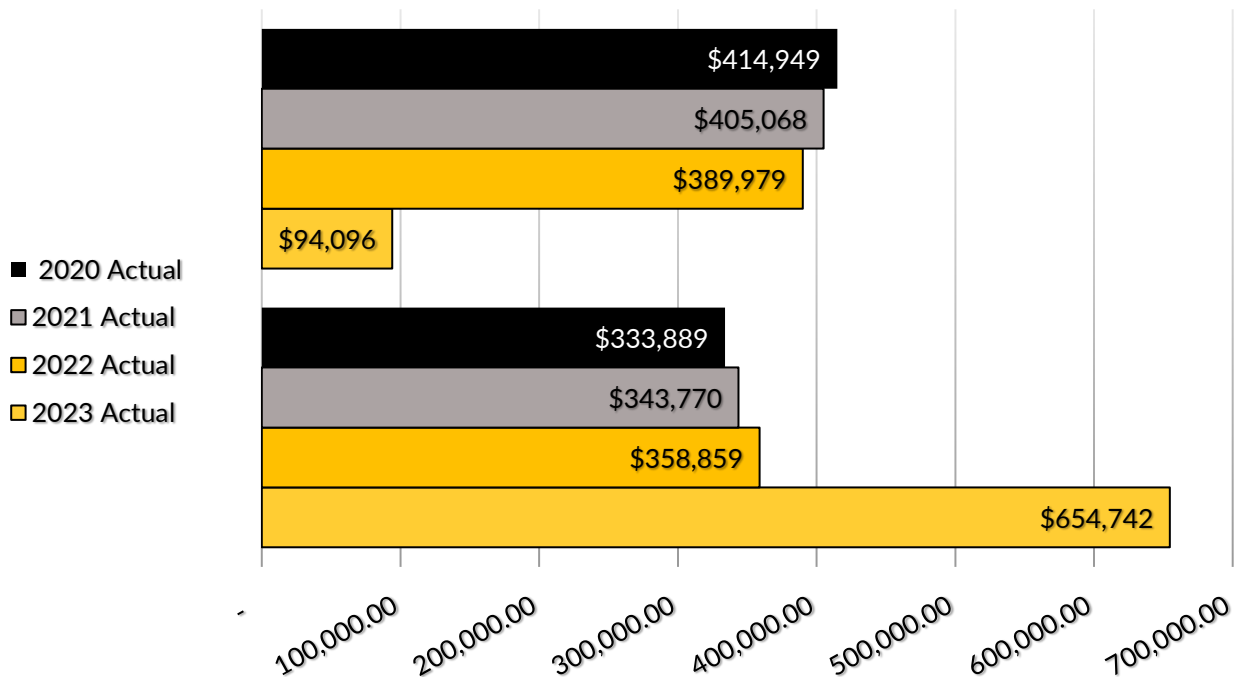


850 EAL Holding Corp. Budget History



Budget Category	2023 Actual	2022 Actual	2021 Actual	2020 Actual
Debt Service- Principal	654,742.00	358,859.32	343,769.69	333,889.39
Debt Service- Interest	94,096.00	389,978.60	405,068.23	414,948.53
	<u>\$ 748,838</u>	<u>\$ 748,838</u>	<u>\$ 748,838</u>	<u>\$ 748,838</u>

Debt Administration Historical Actuals



DEPARTMENT BUDGETS





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READER'S GUIDE TO DEPARTMENT BUDGET PAGES

This reader's guide is designed to provide an explanatory introduction to the department budget pages. In these pages you will find program descriptions, detailed budget information, and key performance indicators for each TCAD department. The following provides a starting point for understanding these pages.

Department Budget History

The department budget history provides a comprehensive view of fund allocations and historical values from previous years. Charts are organized by department and employee size for easy comparison. This section also includes data specific to the ARB & 850 EAL Holding Corp.

Department Overview and Program Descriptions

Each department begins with an organizational chart that outlines the departmental structure, including positions and their respective salary ranges. Following this, the mission statement is presented, articulating the fundamental purpose of the department. This is succeeded by clearly defined goals and objectives, laying out the strategic direction and what the department aims to achieve. Key tasks and associated deadlines are then listed, providing a timeline for expected deliverables.

Operating Budget

The budget section follows, detailing current financial allocations along with a comparison to the previous year's budget, highlighting any changes. This section also includes a chart of budget allocations, a budget history, and charts for personnel and benefits historical actuals. If applicable, any significant historical actuals charts are presented.

Personnel Changes

The final sections address personnel changes, offering insights into any adjustments in staffing or structure. This comprehensive layout ensures a clear and structured presentation of the department's operational framework and financial overview.



Department Budget History

Dept. Code	Department	2025 Adopted	2024 Adopted	2023 Adopted	2022 Adopted	2021 Adopted	2020 Adopted
10	Administration	\$ 4,937,662	\$ 9,718,558	\$ 6,942,948	\$ 5,942,212	\$ 5,588,023	\$ 5,221,667
20	Information Technology	6,244,110	5,204,045	4,554,430	4,063,013	4,097,644	4,591,524
25	GIS ⁽¹⁾	941,552	882,532	814,715			
30	Customer Service	1,986,361	2,115,592	1,194,818	1,369,726	1,115,407	1,219,646
35	Appraisal Support	1,419,270	1,418,234	1,758,882	1,156,262	1,266,907	897,649
50	Appeals ⁽⁴⁾	5,191,581					
60	Commercial	2,312,280	2,060,591	2,726,134	2,607,198	2,036,428	2,155,308
80	BPP Appraisal ⁽³⁾	1,330,859	914,705				
90	Residential Appraisal	5,905,714	5,598,296	5,821,106	5,268,436	4,139,321	4,157,580
01	Appraisal Review Board (ARB)	1,223,125	1,223,125	1,121,995	1,630,425	1,201,325	1,201,325
900	850 EAL Holding Corp. ⁽²⁾	748,838	748,838	748,838	748,838	748,838	749,194
	Total	\$ 32,241,352	\$ 29,884,516	\$ 25,683,866	\$ 22,786,110	\$ 20,193,893	\$ 20,193,893

(1) In 2023 the GIS department (25) was split from the IT department (20).

(2) The 850 EAL Holding Corp. is a component unit of the district. Totals for the 850 EAL Holding Corp. can be found under the debt administration sections of the budget.

(3) In 2023, the BPP appraisal department (80) was spit from the Commercial appraisal department (60).

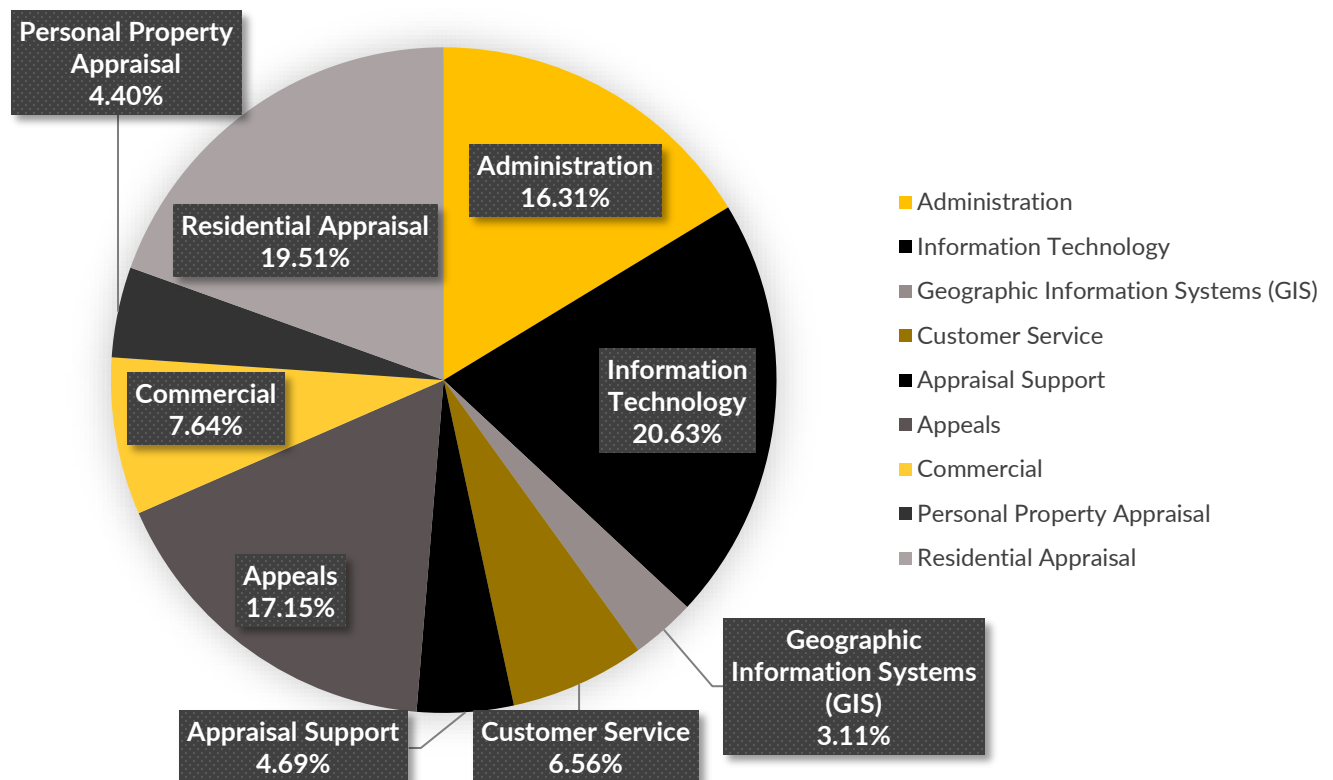
Dept. Code	Department	2025 Adopted Budget	2024 Adopted Budget	\$ Change (2024-2025)	% Change (2024-2025)	% of Total Budget
10	Administration	\$ 4,937,662	9,718,558	(4,780,896)	-49.19%	15.3%
20	Information Technology	\$ 6,244,110	5,204,045	1,040,065	19.99%	19.4%
25	GIS ⁽¹⁾	\$ 941,552	882,532	59,020	6.69%	2.9%
30	Customer Service	\$ 1,986,361	2,115,592	(129,231)	-6.11%	6.2%
35	Appraisal Support	\$ 1,419,270	1,418,234	1,036	0.07%	4.4%
50	Appeals ⁽⁴⁾	\$ 5,191,581	-	5,191,581	100.00%	16.1%
60	Commercial	\$ 2,312,280	2,060,591	251,689	12.21%	7.2%
80	BPP Appraisal ⁽³⁾	\$ 1,330,859	914,705	416,154	45.50%	4.1%
90	Residential Appraisal	\$ 5,905,714	5,598,296	307,418	5.49%	18.3%
01	Appraisal Review Board (ARB)	\$ 1,223,125	1,223,125	-	0.00%	3.8%
900	850 EAL Holding Corp. ⁽²⁾	\$ 748,838	748,838	-	0.00%	2.3%
	Total	\$ 32,241,352	\$ 29,884,516	\$ 2,356,836	7.89%	100.0%



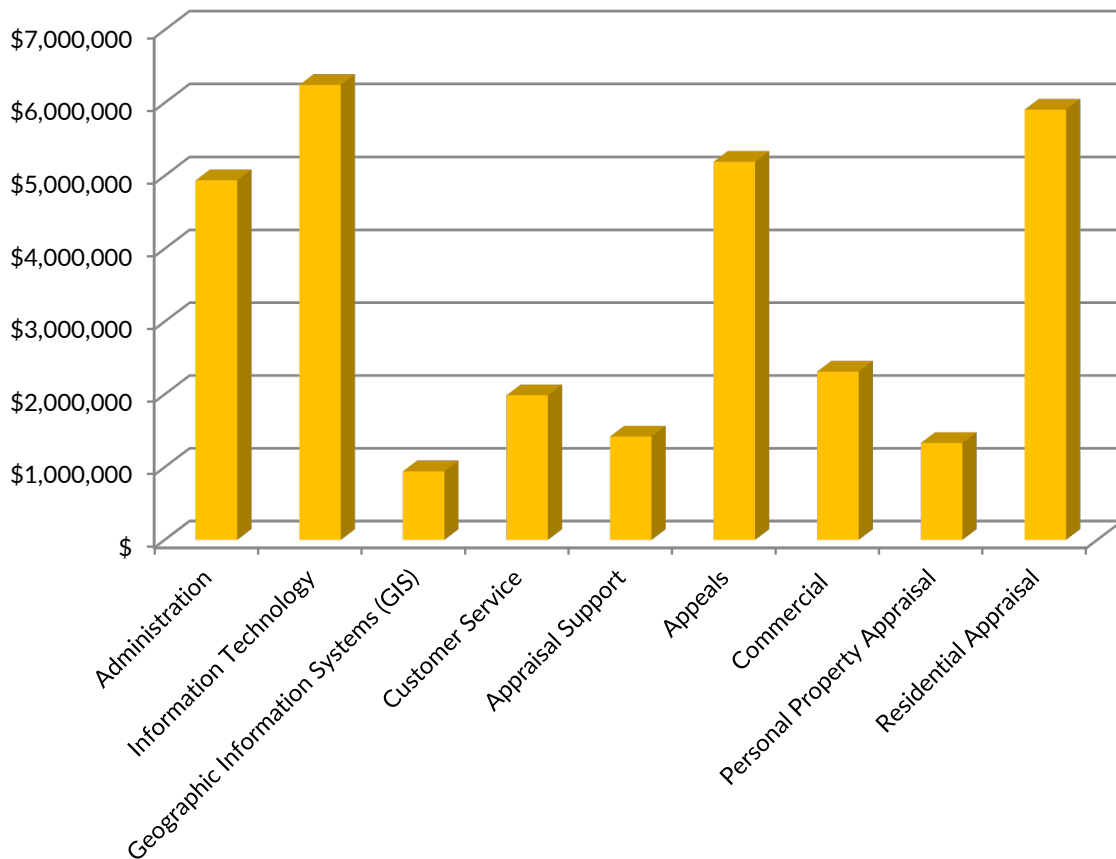
District Budget:

Department	Number of Employees	2025 Budget	% of TCAD Budget
Administration	12	\$4,937,662	16.31%
Information Technology	12	\$6,244,110	20.63%
Geographic Information Systems (GIS)	9	\$941,552	3.11%
Customer Service	23	\$1,986,361	6.56%
Appraisal Support	17	\$1,419,270	4.69%
Appeals	12	\$5,191,581	17.15%
Commercial	17	\$2,312,280	7.64%
Personal Property Appraisal	10	\$1,330,859	4.40%
Residential Appraisal	53	\$5,905,714	19.51%
Total Appraisal District Budget	165	30,269,389	100.00%

% of Total Budget by Department



Total Expenditures by Department



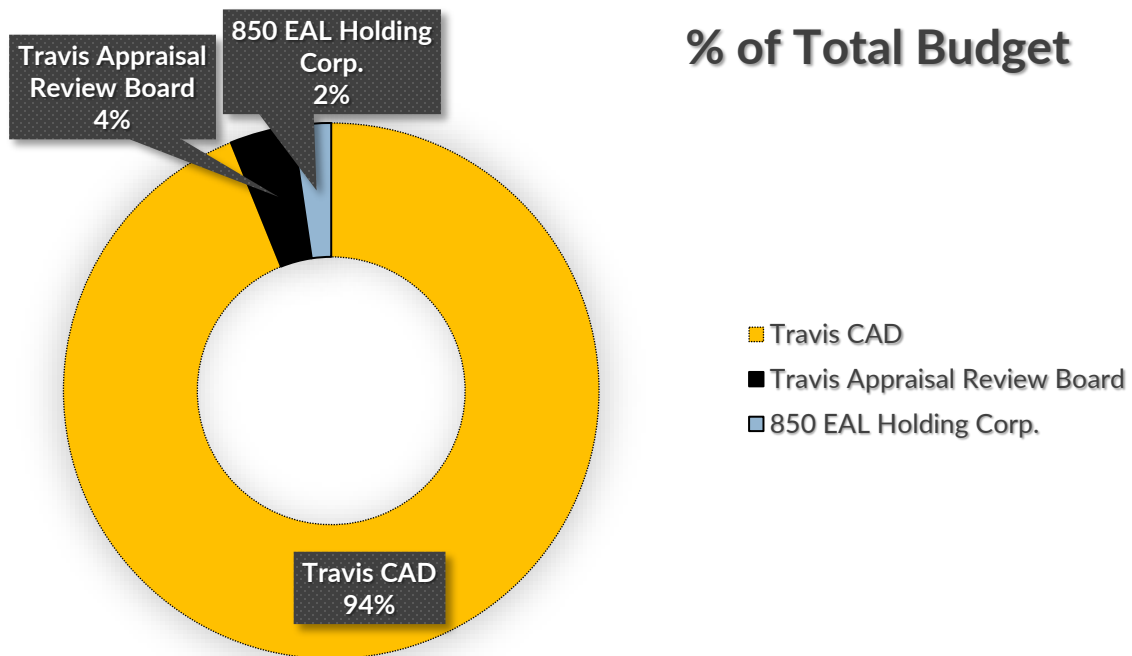
ARB Budget:

Department	Appointed Members	2025 Budget	% of Total Budget
Appraisal Review Board	75	\$1,223,125	3.79%
Total Appraisal Review Board Budget		1,223,125	3.79%



Total Budget:

Department	Number of Employees/ Appointed Members	2025 Budget	% of Total Budget
Travis CAD	165	\$ 30,269,389	93.88%
Travis Appraisal Review Board	75	\$ 1,223,125	3.79%
850 EAL Holding Corp.	-	\$ 748,838	2.32%
Total Budget	240	\$ 32,241,352	100.00%

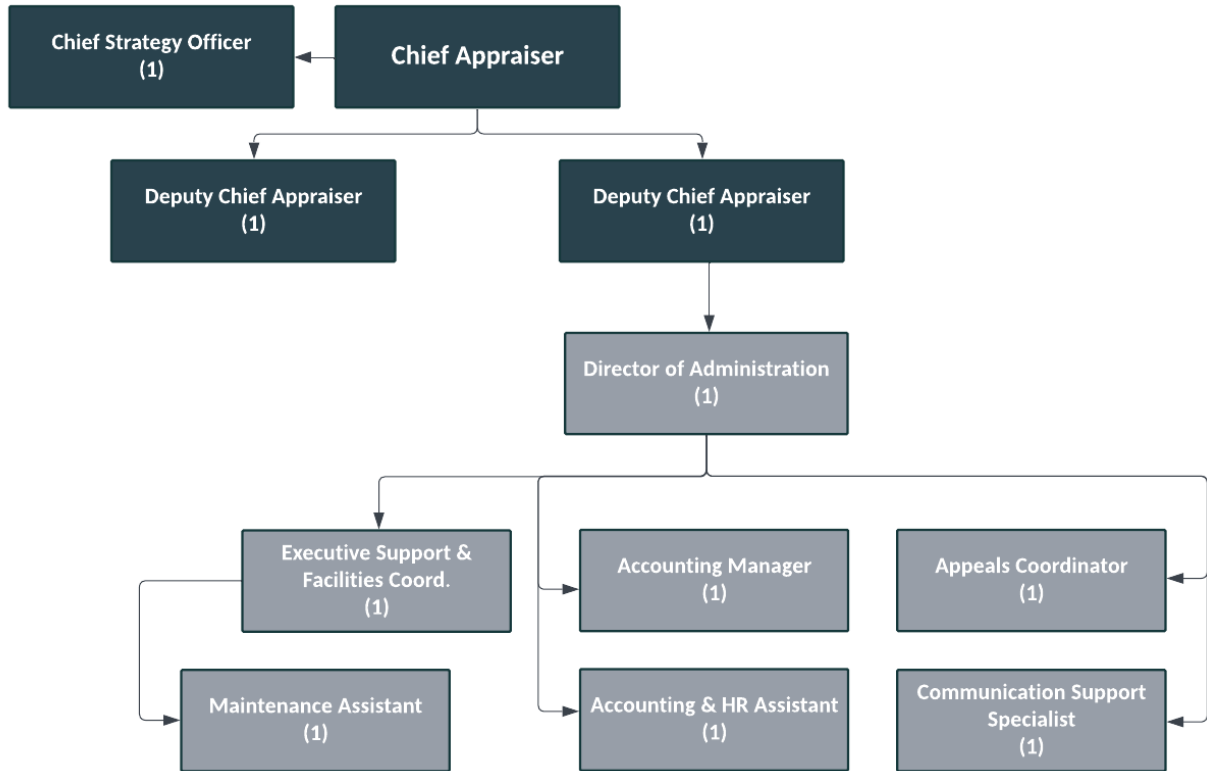




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Administration



Employee Position	No. of Positions	Position Grade	Salary Range	Benefit Range	Auto Allowance
Chief Appraiser	1	Exempt	\$ 245,000 - \$ 245,000	\$ 50,000 - \$ 60,000	\$ -
Deputy Chief Appraiser	2	22	\$ 200,936 - \$ 281,383	\$ 54,873 - \$ 61,118	\$ -
Director of Administration	1	20	\$ 121,182 - \$ 169,681	\$ 41,709 - \$ 45,472	\$ -
Chief Strategy Officer	1	20	\$ 121,182 - \$ 169,681	\$ 41,709 - \$ 45,472	\$ -
Appeals Coordinator	1	12	\$ 79,521 - \$ 111,351	\$ 34,832 - \$ 37,302	\$ -
Accounting Manager	1	12	\$ 79,521 - \$ 111,351	\$ 34,832 - \$ 37,302	\$ -
Accounting & HR Assistant	1	8	\$ 63,391 - \$ 88,766	\$ 32,170 - \$ 34,139	\$ -
Executive Support & Facilities Coord.	1	8	\$ 63,391 - \$ 88,766	\$ 32,170 - \$ 34,139	\$ -
Communication Support Specialist	1	5	\$ 49,816 - \$ 69,763	\$ 29,929 - \$ 31,477	\$ -
Maintenance Assistant	1	3	\$ 45,448 - \$ 63,627	\$ 29,208 - \$ 30,618	\$ -



Mission Statement

The mission of the Administration department, which includes human resources, finance, facilities' maintenance, records management and the offices of the Chief Appraiser and the Deputy Chief of Appraisal is to provide timely, useful, and accurate information to all internal and external customers including but not limited to staff, division directors, the Board of Directors, the taxing jurisdictions of Travis County, and all taxpayers of Travis County, and to assure prudent control of the District's cash and investments. It is also the mission of the Administration department to oversee all mission critical tasks of the appraisal district to ensure completion and to meet all legislative requirements.

Goals & Objectives

Administration Department

Plan, organize, direct, and control the business support functions related to human resources, budget, finance, purchasing, payroll, facilities maintenance, records management, and mail services. Additional responsibilities include conducting staff training/CLE, legislative bill tracking and analysis, as well as notarizing and translating forms and documents.

Performance Measures/Indicators:	2023 Actual	2024 Estimated	2025 Projected
GFOA Certificate of Achievement for Excellence in Financial Reporting	Yes	Yes	Yes
GFOA Distinguished Budget Presentation Award	Yes	Yes	Yes
GFOA Award for Popular Annual Financial Report	Yes	Yes	Yes
GTOT- Investment Policy Certificate of Distinction	Yes	Yes	Yes
Internal control issues reported by external auditors	0	0	0
Vendor Checks Issued	571	600	600
Vendor ACH Payments	2939	3086	3300
P-Card Transactions	1396	1400	1400
Purchase Orders Processed	217	239	239
Appraisal Roll Certified	Yes	Yes	Yes
Pass Property Value Study (Bi-annual)	Yes	Yes	Yes
Pass Methods & Assistance Procedures (MAPS) Review (Bi-annual)	Yes	N/A	Yes



Key Tasks & Deadlines

Tasks	Deadline	Key Players
Performance Reviews/ Merit Increases	January 15	HR, Divisions Directors & Managers
Year End Processing & W2's	January 1	HR, Deputy Chief Appraiser, Accounting Manager
Budget Planning Meetings	March 1	Chief Appraiser, Deputy Chief Appraiser, Accounting Manager, Division Directors
Certified Estimates	April 30	Chief Appraiser
Financial Audit	June 15	Deputy Chief Appraiser, Accounting Manager
Presentation Preliminary Budget	June 15	Chief Appraiser, Deputy Chief Appraiser, Accounting Manager
Appraisal Roll Certification	July 25	Chief Appraiser
Reappraisal Plan	September 15	Chief Appraiser
Budget Adoption	September 15	Chief Appraiser, Deputy Chief Appraiser, Accounting Manager
Division Priority Planning	September 15	Divisions Directors & Managers, Chief Appraiser, Deputy Chief Appraiser
Strategic Plan	October 15	Chief Appraiser, Deputy Chief Appraiser, Division Directors & Managers
Annual Report	November 1	Chief Appraiser, Deputy Chief Appraiser
Open Enrollment	November 1	HR
Legislative Tracking & Communications	Year Round	Chief Appraiser
Public Relations and community outreach	Year Round	Communications Officer



Administration

			Budget Category
GL Code	Description	GL Total	Total
	Personnel Costs		1,647,635
40101	Salaries	1,609,635	
40107	Overtime	10,000	
40119	Auto Allowance	3,000	
40108	Seasonal & Temporary	25,000	
	Benefit Costs		886,956
40111	Retirement (TCDRS)	175,887	
40128	Retirement Contribution (401(a) Plan)	49,039	
40127	Deferred Compensation- 457 (b) matching	46,866	
40112	Health Insurance	419,450	
40129	Retiree Healthcare	110,000	
40113	Dental Insurance	44,687	
40114	Life Insurance	2,494	
40115	Disability Insurance	5,252	
40124	Long Term Care Insurance	3,600	
40110	Medicare	23,702	
40116	Employee Assistance Program	3,240	
40130	Norton Identity Protection	665	
40131	MASA Transportation Insurance	2,073	
	Printing & Mailing Services		3,650
40210	Printing	2,650	
40211	Paper	-	
40212	Postage & Freight- In house	-	
40214	Shipping charges	1,000	
	Operating Supplies		22,125
40220	Operating Supplies	12,125	
40224	Furniture & Equipment- under \$1000	10,000	
	Subscription & Data Purchases		44,160
40231	Books, Publications, Subscriptions & Databases	44,160	
	Training & Education		16,738
40330	Training & Education	16,738	
	Travel Costs		6,960
40320	Travel/Meals/Lodging	6,960	
	Utilities		228,800
40410	Utilities	228,800	
40420	Telephone	-	
40430	Wireless Internet	-	
40440	Internet	-	

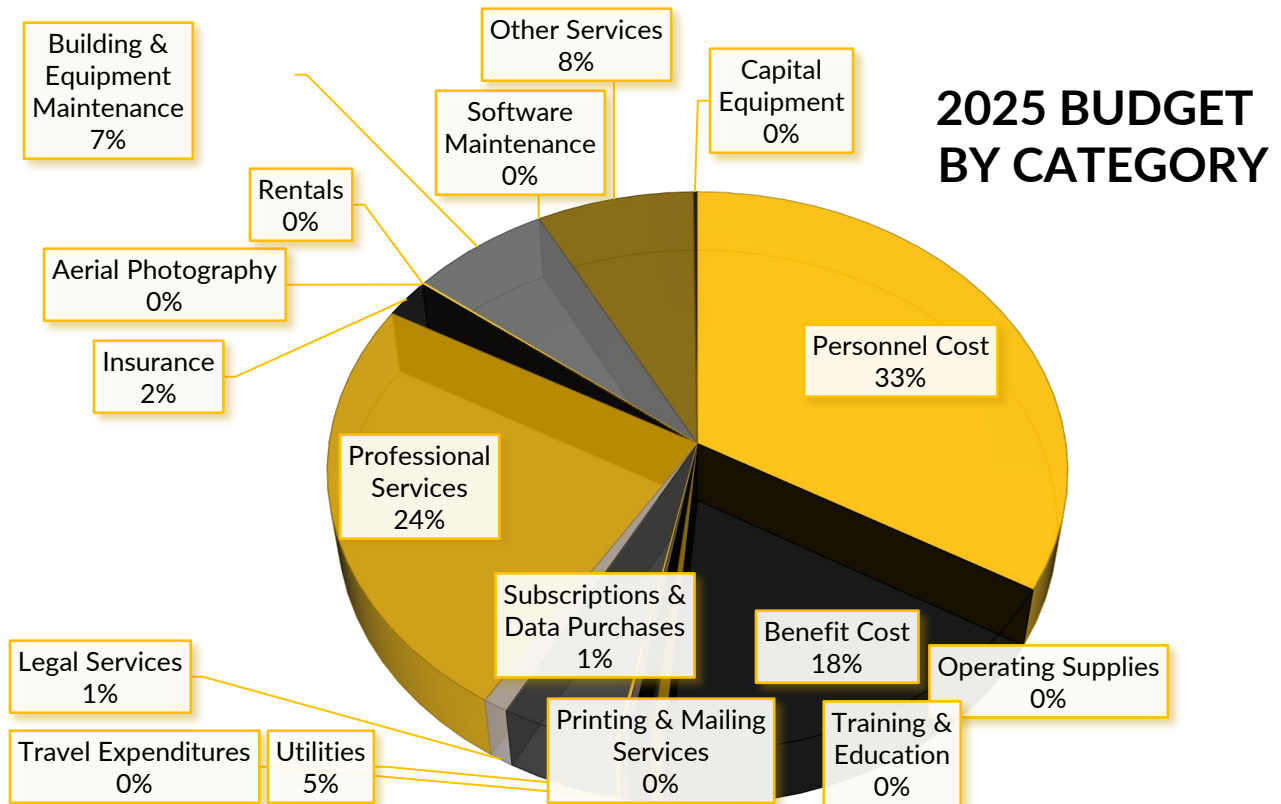


GL Code	Description	Budget Category	
		GL Total	Total
	Legal Services		50,000
40510	Attorney & Court Costs	-	
40511	Legal & Attorney- Personnel	50,000	
40514	Expert Witness Costs	-	
40513	Arbitration Refunds	-	
	Professional Services		1,201,497
40530	Appraisal Services	-	
40540	Professional Services	1,108,036	
40520	Accounting & Audit	38,461	
40542	Payroll	55,000	
	Insurance		110,678
40710	Property Insurance	17,812	
40720	Liability Insurance	26,866	
40118	Unemployment Insurance	27,000	
40117	Workers Compensation	39,000	
	Rentals		6,000
40610	Rental Office Machines	-	
40611	Rental Storage Space	6,000	
	Building & Equipment Maintenance		329,900
40630	Building Repair/Maintenance	226,550	
40631	Building Cleaning Service	90,000	
40620	Repair & Maintenance- Equipment	13,350	
	Other Services		372,564
40310	Dues & Memberships	6,964	
40241	Records Management	-	
40340	Advertising & Legal Notices	42,500	
40350	Employee Appreciation	55,000	
40351	Board of Directors	54,500	
40730	Security Services	200,000	
40760	Vehicle Fuel	1,800	
40761	Vehicle Maintenance	1,200	
40770	Bank Fees	10,000	
40780	Credit Card Fees	600	
	Capital Equipment		10,000
40910	Capital Expenditures	10,000	
	<u>Total</u>	<u>\$ 4,937,662</u>	<u>\$ 4,937,662</u>



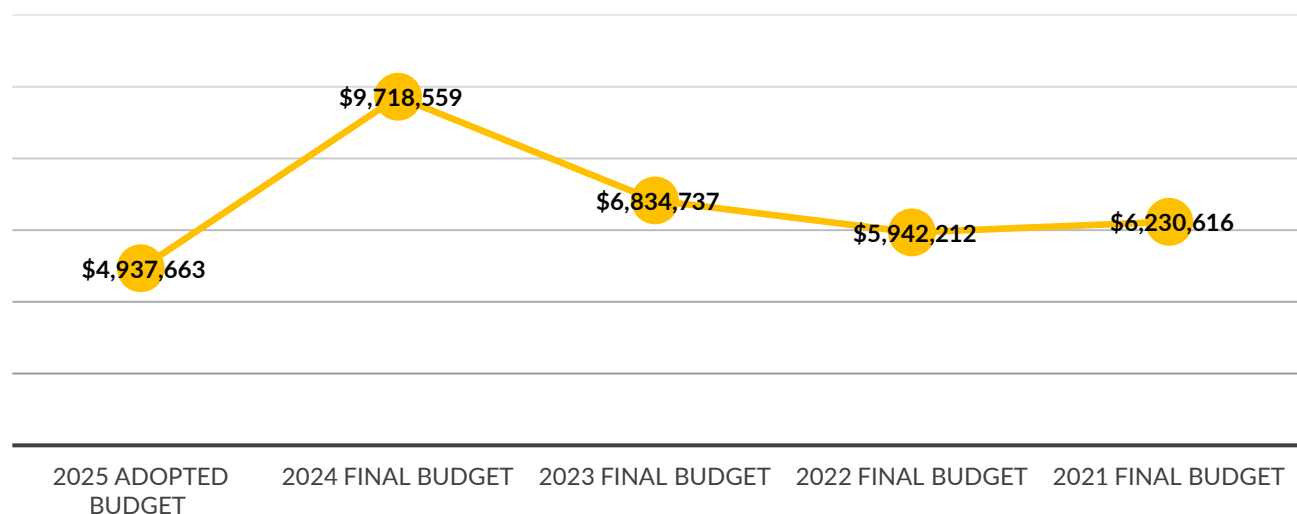
Administration

Budget Category	2025 Adopted Budget	2024 Adopted Budget	\$ Change (2025-2024)	% Change (2025-2024)	% of Total Budget
Personnel Cost	1,647,635	1,998,272	(350,637)	-17.55%	33.37%
Benefit Cost	886,956	1,228,797	(341,841)	-27.82%	17.96%
Printing & Mailing Services	3,650	210,750	(207,100)	-98.27%	0.07%
Operating Supplies	22,125	36,500	(14,375)	-39.38%	0.45%
Subscriptions & Data Purchases	44,160	187,310	(143,150)	-76.42%	0.89%
Training & Education	16,738	65,040	(48,302)	-74.27%	0.34%
Travel Expenditures	6,960	16,950	(9,990)	-58.94%	0.14%
Utilities	228,800	473,060	(244,260)	-51.63%	4.63%
Legal Services	50,000	2,007,500	(1,957,500)	-97.51%	1.01%
Professional Services	1,201,497	2,580,201	(1,378,704)	-53.43%	24.33%
Insurance	110,678	86,678	24,000	27.69%	2.24%
Aerial Photography	-	-	-	0.00%	0.00%
Rentals	6,000	145,520	(139,520)	-95.88%	0.12%
Building & Equipment Maintenance	329,900	270,599	59,301	21.91%	6.68%
Software Maintenance	-	-	-	0.00%	0.00%
Other Services	372,564	401,382	(28,818)	-7.18%	7.55%
Capital Equipment	10,000	10,000	-	100.00%	0.20%
	\$ 4,937,662	\$ 9,718,559	\$ (4,780,897)	-49.19%	100%

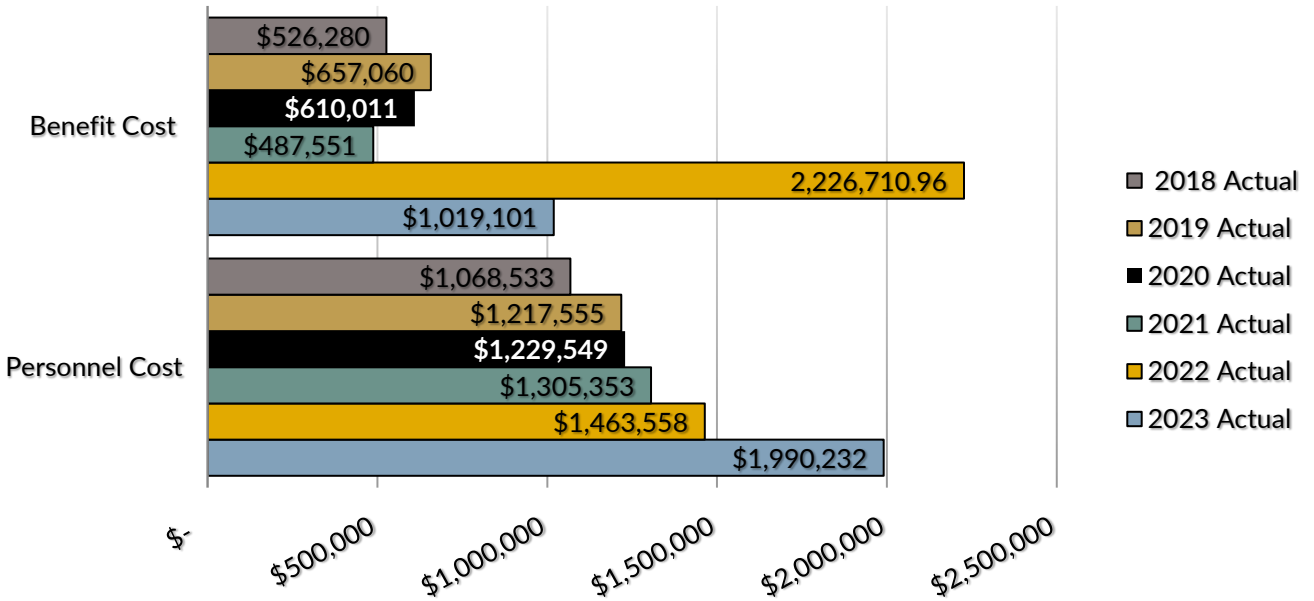


Budget Category	2025 Adopted	2024 Final	2023 Final	2022 Final	2021 Final
Personnel Cost	1,647,635	1,998,272	1,990,232	1,402,544	1,287,949
Benefit Cost	886,956	1,228,797	1,019,101	806,325	491,035
Printing & Mailing Services	3,650	210,750	209,550	414,850	239,650
Operating Supplies	22,125	36,500	36,500	39,000	30,500
Subscriptions & Data Purchases	44,160	187,310	119,740	252,756	285,456
Training & Education	16,738	65,040	58,040	54,615	25,565
Travel Expenditures	6,960	16,950	16,950	10,750	11,250
Utilities	228,800	473,060	524,997	543,397	586,200
Legal Services	50,000	2,007,500	1,680,000	948,500	2,134,563
Professional Services	1,201,497	2,580,201	347,389	349,498	246,540
Insurance	110,678	86,678	74,000	77,000	82,750
Aerial Photography	-	-	-	-	-
Rentals	6,000	145,520	143,070	161,570	149,850
Building & Equipment Maintenance	329,900	270,599	216,618	259,384	213,151
Software Maintenance	-	-	-	-	-
Other Services	372,564	401,382	398,550	365,470	281,975
Capital Equipment	10,000	10,000	-	256,553	164,182
Total	\$ 4,937,662	\$ 9,718,559	\$ 6,834,737	\$ 5,942,212	\$ 6,230,616
\$ Increase from Previous Year	(4,780,897)	2,883,822	(288,404)	(7,848,742)	6,594,599
% Increase from Previous Year	-49.19%	42.19%	15.02%	-4.63%	-55.75%

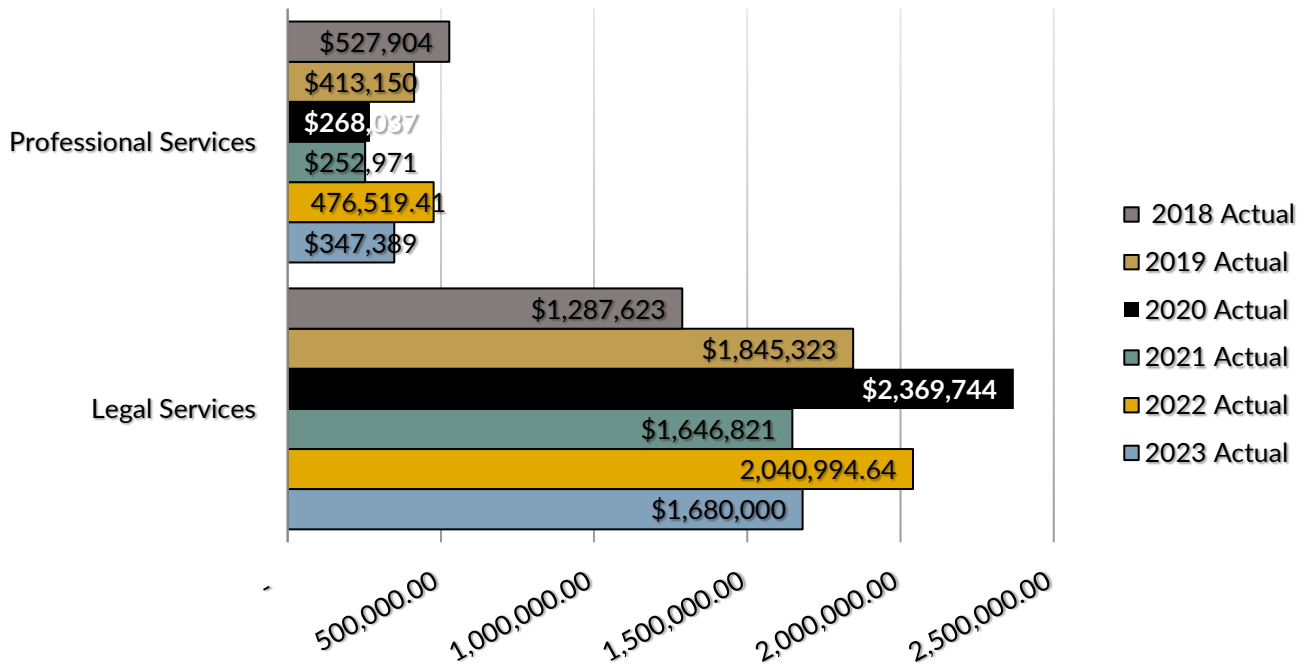
Administration Budget



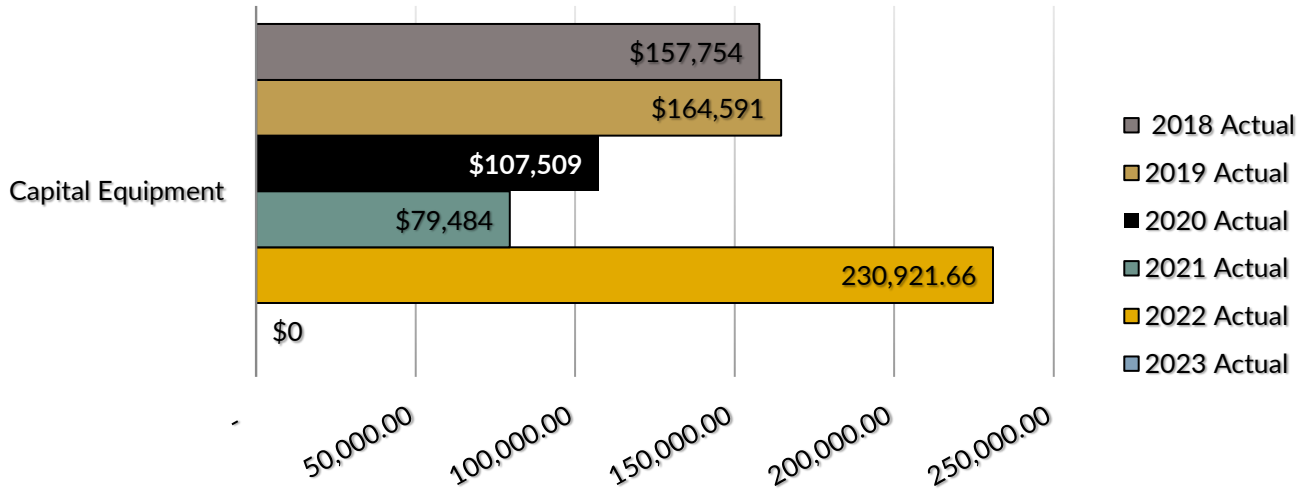
Personnel & Benefits Historical Actuals



Legal & Professional Services Historical Actuals



Capital Equipment Historical Actuals



Personnel Comparison:

Position	2025 Budget	2024 Budget	Net Change
Chief Appraiser	1	1	-
Deputy Chief Appraiser	2	1	1
Chief Strategy Officer	1	0	1
Communications Director	0	1	(1)
Director of HR & Finance	0	1	(1)
Director of Administration	1	0	1
Appeals Coordinator	1	1	-
Accounting Manager	1	1	-
Accounting & HR Assistant	1	1	-
Executive Support & Facilities Coord.	1	1	-
Admin Application Support	0	1	(1)
Communication Support Specialist	1	1	-
Mail Clerk/Messenger	0	1	(1)
Maintenance/Janitor	1	1	-
Total Net Change	11	12	(1)

- (1) Communications Director promoted to Chief Strategy Officer
- (2) Director of HR & Finance promoted to Director of Administration
- (3) Admin Application Support and Mail Clerk/Messenger moved to IT
- (4) Litigation was separated into a new department



Local Government Code 140.0045 Required Public Notice Comparisons:

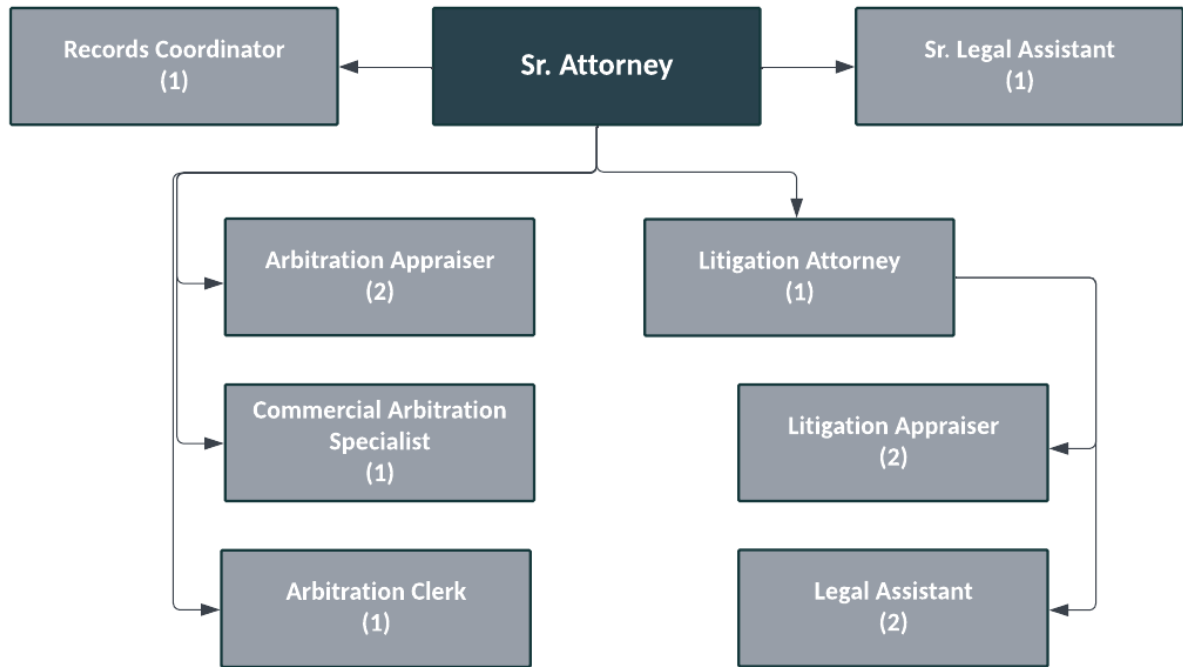
	2025	2024	2023
Required Public Notice	Budget	Budget	Actual
Property Tax Benefits	5,000	8,000	7,813
Property Tax Protest & Appeals Procedures	5,000	8,000	8,554
Notice of Public Budget Hearing	5,000	3,600	2,376
<u>Total</u>	<u>\$ 15,000</u>	<u>\$ 19,600</u>	<u>\$ 18,743</u>

Local Government Code 140.0045 Expenditures to Influence the Outcome of Legislation:

	2025	2024	2023
TASB Membership Dues	500	500	500
Legislative Consulting Services	60,000	60,000	60,000
<u>Total</u>	<u>\$ 60,500</u>	<u>\$ 60,500</u>	<u>\$ 60,500</u>



Litigation



Employee Position	No. of Positions	Position Grade	Salary Range	Benefit Range	Auto Allowance
Sr. Attorney	1	21	\$ 152,282 - \$ 213,233	\$ 46,842 - \$ 51,572	\$ 3,000
Litigation Attorney	1	18	\$ 103,860 - \$ 145,431	\$ 38,850 - \$ 42,076	\$ -
Litigation Appraiser	2	16	\$ 92,118 - \$ 128,987	\$ 36,911 - \$ 39,773	\$ 8,400
Arbitration Appraiser	2	16	\$ 92,118 - \$ 128,987	\$ 36,911 - \$ 39,773	\$ 8,400
Commercial Arbitration Specialist	1	10	\$ 71,130 - \$ 99,609	\$ 33,447 - \$ 35,658	\$ -
Sr. Legal Assistant	1	6	\$ 56,328 - \$ 78,868	\$ 31,004 - \$ 32,753	\$ -
Records Coordinator	1	6	\$ 56,328 - \$ 78,868	\$ 31,004 - \$ 32,753	\$ -
Legal Assistant	2	5	\$ 49,816 - \$ 69,763	\$ 29,929 - \$ 31,477	\$ -
Arbitration Clerk	1	5	\$ 49,816 - \$ 69,763	\$ 29,929 - \$ 31,477	\$ -



Mission Statement

The mission of the Litigation department is to provide legal analysis and property valuations for the district during informal and formal hearings, settlement conferences, mediations, arbitrations, SOAH hearings, and lawsuits filed in Travis County with the Texas Property Tax Code and appraisal practices and standards, and to carry out the duties in a professional, friendly, courteous, and ethical manner.

Goals & Objectives

Litigation

Manage lawsuits, arbitrations, SOAH hearings, mediations and settlement conferences (internally and those of outside counsel); preparation and review of expert reports; filing and answering lawsuits; preparing and answering discovery, motions, and judgments; and providing legal advice on day-to-day issues arising out of issues involving the Texas Property Tax Code, exemption application, contracts, open meetings, and public information requests. The litigation appraisers handle all the arbitrations and coordinate valuation efforts for use in SOAH hearings, mediations and settlement conferences involving real property.

Performance Measures/Indicators:	2023 Actual	2024 Estimated	2025 Projected
SOAH Cases Filed	9	10	14
Lawsuits Filed	1800 (causes); 3520 (PIDs)	1850 (causes); 3600 (PIDs)	2,611 (Causes); 4,545 (PIDs)
Number of Settlement Conferences (Days)	100	125	97
Number of Agreed Judgements	800 (causes); 1600 (PIDs)	850 (causes); 1750 (PIDs)	998 (Causes); 1,790 (PIDs)

Key Tasks & Deadlines

Tasks	Deadline	Key Players
Mediations	Year Round	In-house Counsel, Litigation Appraisers
Settlement Conference	Year Round	In-house Counsel, Litigation Appraisers
Lawsuit Preparation	Year Round	In-house Counsel, Litigation Appraisers

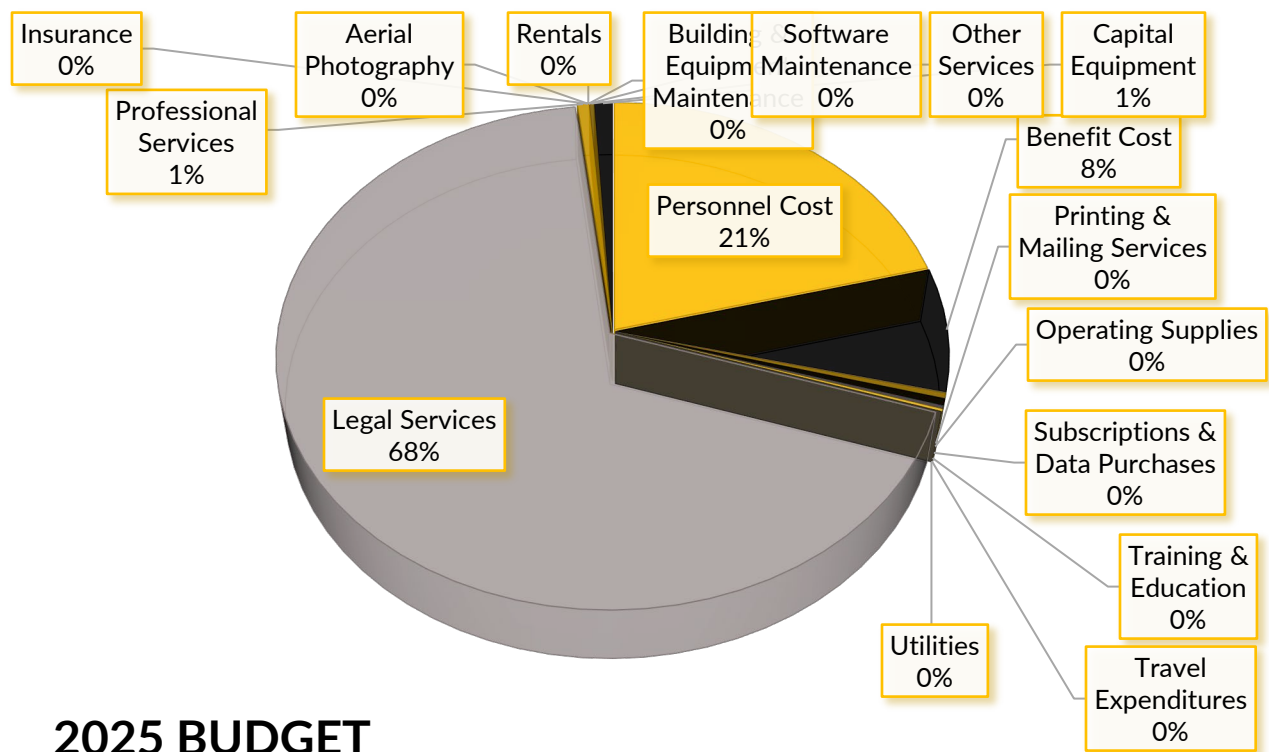


Appeals

		Budget Category	
GL Code	Description	GL Total	Total
	Personnel Costs		1,086,126
40101	Salaries	1,022,626	
40107	Overtime	10,000	
40119	Auto Allowance	48,500	
40108	Seasonal & Temporary	5,000	
	Benefit Costs		409,724
40111	Retirement (TCDRS)	110,573	
40128	Retirement Contribution (401(a) Plan)	30,829	
40127	Deferred Compensation- 457 (b) matching	25,691	
40112	Health Insurance	208,800	
40113	Dental Insurance	4,787	
40114	Life Insurance	2,494	
40115	Disability Insurance	5,252	
40124	Long Term Care Insurance	3,600	
40110	Medicare	14,901	
40116	Employee Assistance Program	-	
40130	Norton Identity Protection	679	
40131	MASA Transportation Insurance	2,117	
	Printing & Mailing Services		675
40210	Printing	650	
40211	Paper	-	
40212	Postage & Freight- In house	-	
40214	Shipping charges	25	
	Operating Supplies		18,160
40220	Operating Supplies	8,160	
40224	Furniture & Equipment- under \$1000	10,000	
	Subscription & Data Purchases		22,750
40231	Books, Publications, Subscriptions & Databases	22,750	
	Training & Education		11,573
40330	Training & Education	11,573	
	Travel Costs		6,950
40320	Travel/Meals/Lodging	6,950	
	Legal Services		3,540,000
40510	Attorney & Court Costs	3,065,000	
40511	Legal & Attorney- Personnel	-	
40514	Expert Witness Costs	325,000	
40513	Arbitration Refunds	150,000	
	Professional Services		32,500
40540	Professional Services	32,500	
	Other Services		13,237
40310	Dues & Memberships	1,237	
40351	Board of Directors	-	
	Total	\$ 5,191,581	\$ 5,191,581



Budget Category	2025 Adopted Budget	2024 Adopted Budget	\$ Change (2024-2023)	% Change (2024-2023)	% of Total Budget
Personnel Cost	1,086,126	-	1,086,126	100.00%	20.92%
Benefit Cost	409,724	-	409,724	100.00%	7.89%
Printing & Mailing Services	675	-	675	100.00%	0.01%
Operating Supplies	18,160	-	18,160	100.00%	0.35%
Subscriptions & Data Purchases	22,750	-	22,750	100.00%	0.44%
Training & Education	11,573	-	11,573	100.00%	0.22%
Travel Expenditures	6,950	-	6,950	100.00%	0.13%
Utilities	-	-	-	0.00%	0.00%
Legal Services	3,540,000	-	3,540,000	100.00%	68.19%
Professional Services	32,500	-	32,500	100.00%	0.63%
Insurance	-	-	-	0.00%	0.00%
Aerial Photography	-	-	-	0.00%	0.00%
Rentals	-	-	-	0.00%	0.00%
Building & Equipment Maintenance	-	-	-	0.00%	0.00%
Software Maintenance	-	-	-	0.00%	0.00%
Other Services	13,237	-	13,237	100.00%	0.25%
Capital Equipment	49,887	-	49,887	100.00%	0.96%
	<u>\$ 5,191,581</u>	<u>\$ -</u>	<u>\$ 5,191,581</u>	<u>100.00%</u>	<u>100%</u>

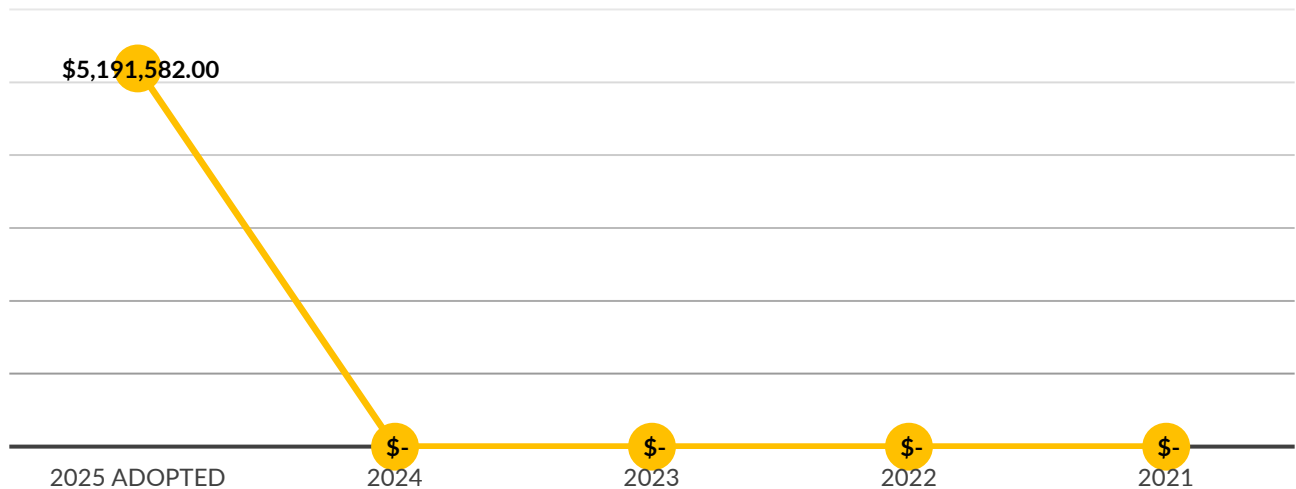


2025 BUDGET BY CATEGORY



Budget Category	2025 Adopted	2024 Final	2023 Final	2022 Final	2021 Final
Personnel Cost	1,086,126	-	-	-	-
Benefit Cost	409,724	-	-	-	-
Printing & Mailing Services	675	-	-	-	-
Operating Supplies	18,160	-	-	-	-
Subscriptions & Data Purchases	22,750	-	-	-	-
Training & Education	11,573	-	-	-	-
Travel Expenditures	6,950	-	-	-	-
Utilities	-	-	-	-	-
Legal Services	3,540,000	-	-	-	-
Professional Services	32,500	-	-	-	-
Insurance	-	-	-	-	-
Aerial Photography	-	-	-	-	-
Rentals	-	-	-	-	-
Building & Equipment Maintenance	-	-	-	-	-
Software Maintenance	-	-	-	-	-
Other Services	13,237	-	-	-	-
Capital Equipment	49,887	-	-	-	-
Total	\$ 5,191,582	\$ -	\$ -	\$ -	\$ -
\$ Increases from Previous Year	5,191,582	-	-	-	-
% Increase from Previous Year	100.00%	0.00%	0.00%	0.00%	0.00%

Litigation Budget



Personnel Comparison:

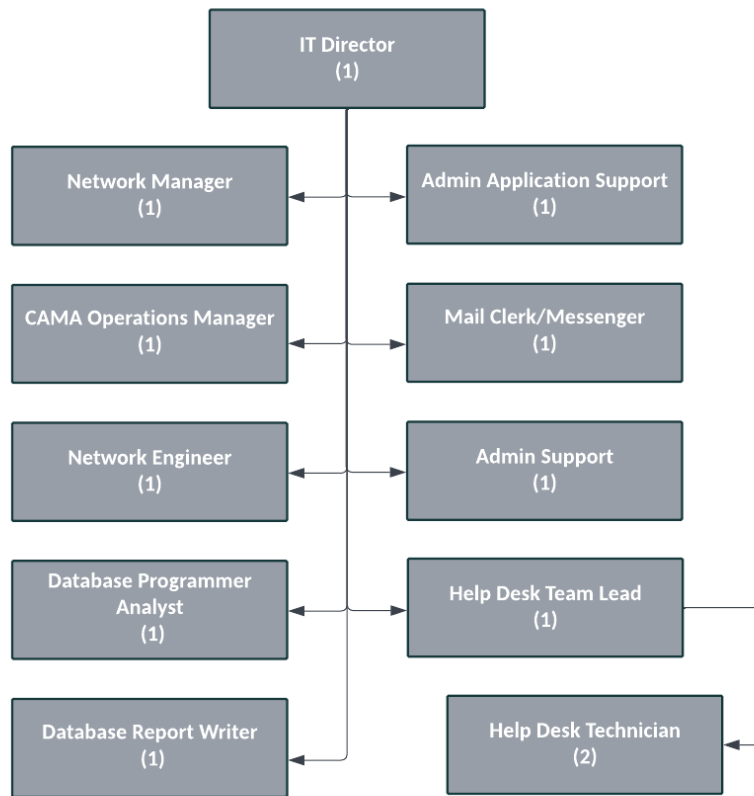
Position	2025 Budget	2024 Budget	Net Change
In-house Counsel	0	1	(1)
Sr. Attorney	1	0	1
Sr. Legal Assistant	1	0	1
Litigation Appraiser	2	2	-
Arbitration Appraiser	2	0	2
Commercial Arbitration Specialist	1	0	1
Arbitration clerk	1	0	1
LitigationAttorney	1	0	1
Records Coordinator	1	1	-
Legal Assistant	2	3	(1)
<u>Total Net Change</u>	<u>12</u>	<u>7</u>	<u>5</u>

(1) Litigation split from the Admin Dept in 2025 Budget

(2) Arbitration Appraisers moved from Residential Department in 2025 budget



Information Technology



	No. of	Position									Auto			
Employee Position	Positions	Grade	Salary Range				Benefit Range				Allowance			
IT Director	1	20	\$	121,182	-	\$	169,681	\$	41,709	-	\$	45,472	\$	-
Network Manager	1	19	\$	109,754	-	\$	153,687	\$	39,822	-	\$	43,232	\$	-
Database Programmer Analyst	1	12	\$	79,521	-	\$	111,351	\$	34,832	-	\$	37,302	\$	-
Database Report Writer	1	12	\$	79,521	-	\$	111,351	\$	34,832		\$	37,302	\$	-
Network Engineer	1	12	\$	79,521	-	\$	111,351	\$	34,832	-	\$	37,302	\$	-
CAMA Operations Manager	1	12	\$	79,521	-	\$	111,351	\$	34,832	-	\$	37,302	\$	-
Help Desk Team Lead	1	9	\$	67,801	-	\$	94,930	\$	32,897	-	\$	35,002	\$	-
Admin Application Support	1	6	\$	56,328	-	\$	78,868	\$	31,004	-	\$	32,753	\$	-
Help Desk Technician	2	4	\$	46,842	-	\$	65,582	\$	29,438	-	\$	30,892	\$	-
Mail Clerk/Messenger	1	3	\$	45,448	-	\$	63,627	\$	29,208	-	\$	30,618	\$	-
Admin Support	1	2	\$	37,835	-	\$	52,998	\$	27,951	-	\$	29,129	\$	-



Mission Statement

The mission of the Information Technology department is to provide, develop, and maintain a highly effective, reliable, secure, and innovative technology infrastructure which supports all facets of the district staff, division directors, Board of Directors, taxing jurisdictions of Travis County, and all taxpayers of Travis County in the most cost-effective manner.

Goals & Objectives

The Information Technology department's function is to manage the activities of the information technology environment including the network, security, database, and CAMA software administration. This department is highly technical in all areas for troubleshooting, evaluating, and recommending changes to current and future network requirements to meet the district's needs. The IT department works closely with management and the district's software vendor to help design and implement new software features and programming changes, including changes required by legislative mandate. This department coordinates supplement processing with entities and district staff, works with various departments of the taxing units to electronically exchange information and provide data/information for all taxing units as requested. The IT department also processes record requests requiring computer generated information.

Performance Measures/Indicators:	2023 Actual	2024 Estimated	2025 Projected
Help Desk Ticket Count	1911	1800	1700
Servers Supported	5 VM Hosts, 5 VDI Hosts 34 vServers	3 VM Hosts, 8 VDI Hosts, 72 vServers	3 VM Hosts, 8 VDI Hosts, 70 vServers
System Uptime	100%	100%	100%
True Prodigy Tickets Submitted	823	800	700

Key Tasks & Deadlines

Tasks	Deadline	Key Players
Annual Development Schedule	January 6	IT Director, Deputy Chief Appraiser
PTAD Sales Submission	January 31	IT Director, CAMA Operations Manager
Application Mailing	February 1	CAMA Operations Manager
Equipment replacement & upgrades	February 28	IT Director, Network Manager
Notice of Appraised Value Mailing	March 22	IT Director, CAMA Operations Manager
Certification Processing	July 19	IT Director, CAMA Operations Manager
PTAD EARS Submission	September 1	IT Director, CAMA Operations Manager
Division Priority Planning	September 15	IT Director, Deputy Chief Appraiser
NCOA/CASS Updates	Quarterly	CAMA Operations Manager
Supplement Processing	Monthly	IT Director, CAMA Operations Manager



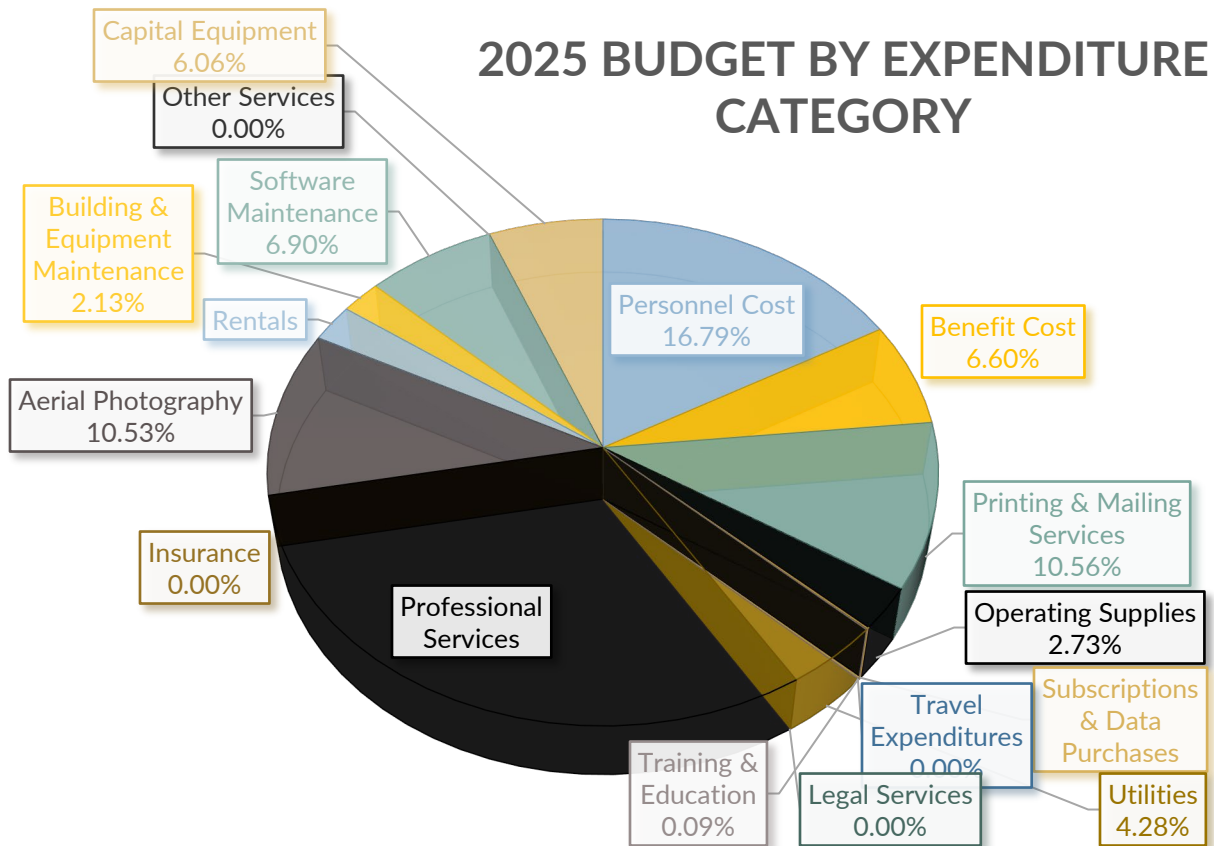
Information Technology

GL Code	Description	GL Total	Budget Category Total
	Personnel Costs		1,047,987
40101	Salaries	1,039,987	
40107	Overtime	5,000	
40119	Auto Allowance	3,000	
	Benefit Costs		411,913
40111	Retirement (TCDRS)	111,903	
40128	Retirement (401(a) Plan)	31,200	
40127	Deferred Compensation (457(b) Matching Funds)	26,000	
40112	Health Insurance	208,800	
40113	Dental Insurance	4,787	
40114	Life Insurance	2,494	
40115	Disability Insurance	5,252	
40124	Long Term Care Insurance	3,600	
40110	Medicare	15,080	
40130	Norton Identity Protection	679	
40131	MASA Transportation Insurance	2,117	
	Printing & Mailing Services		659,125
40210	Printing	237,700	
40211	Paper	25,000	
40212	Postage & Freight - In house	176,400	
40213	Postage & Freight- Special Services	220,000	
40214	Shipping charges	25	
	Operating Supplies		170,223
40220	Operating Supplies	24,340	
40222	Operating Supplies- Equipment	102,000	
40223	Operating Supplies- Software	43,883	
	Subscription & Data Purchases		5,160
40231	Books, Publications, Subscriptions & Databases	5,160	
	Travel Costs		550
40320	Travel/Meals/Lodging	550	
	Training & Education		5,400
40330	Training & Education	5,400	
	Utilities		267,000
40420	Telephone	175,000	
40430	Wireless Internet	50,000	
40440	Internet	42,000	
	Professional Services		1,929,059
40540	Professional Services	1,929,059	
	Aerial Photography		657,650
40741	Aerial Photography	657,650	
	Rentals		148,320
40611	Rental Storage Space	7,800	
40610	Rental Office Machines	140,520	
	Building & Equipment Maintenance		132,889
40620	Repair & Maintenance- Equipment	132,889	
	Software Maintenance		430,627
40640	Software Maintenance	430,627	
	Other Services		45
40310	Dues & Memberships	45	
	Capital Equipment		378,163
40910	Capital Expenditures	378,163	
	Total	\$ 6,244,110	\$ 6,244,110



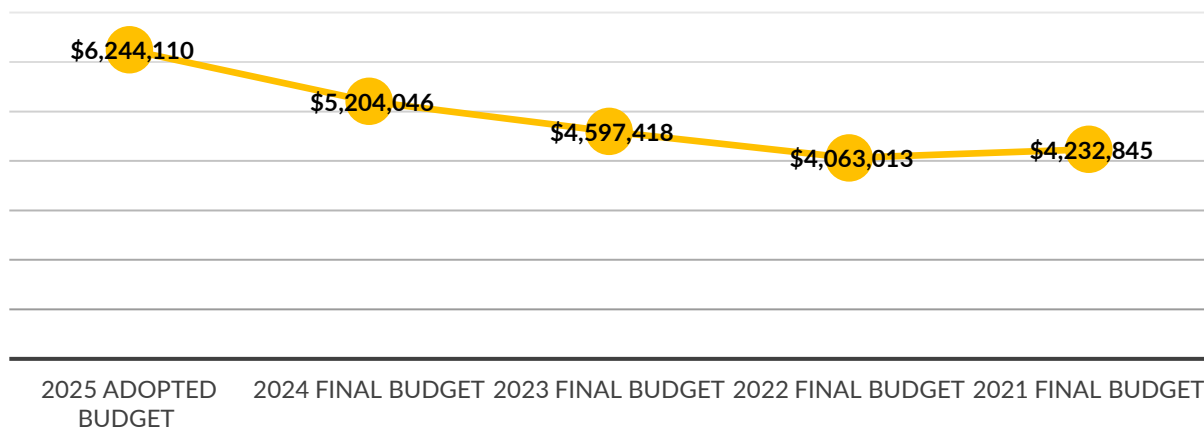
Information Technology

Budget Category	2025 Adopted Budget	2024 Adopted Budget	\$ Change (2023-2024)	% Change (2023-2024)	% of Total Budget
Personnel Cost	1,047,987	868,590	179,397	20.65%	16.78%
Benefit Cost	411,913	279,717	132,196	47.26%	6.60%
Printing & Mailing Services	659,125	597,700	61,425	10.28%	10.56%
Operating Supplies	170,223	170,750	(527)	-0.31%	2.73%
Subscriptions & Data Purchases	5,160	3,100	2,060	66.45%	0.08%
Training & Education	5,400	3,750	1,650	44.00%	0.09%
Travel Expenditures	550	-	550	0.00%	0.01%
Utilities	267,000	82,800	184,200	222.46%	4.28%
Legal Services	-	-	-	0.00%	0.00%
Professional Services	1,929,059	1,975,500	(46,441)	-2.35%	30.89%
Insurance	-	-	-	0.00%	0.00%
Aerial Photography	657,650	579,260	-	0.00%	10.53%
Rentals	148,320	7,800	140,520	1801.54%	2.38%
Building & Equipment Maintenance	132,889	171,591	(38,702)	-22.55%	2.13%
Software Maintenance	430,627	350,467	80,160	22.87%	6.90%
Other Services	45	45	-	0.00%	0.00%
Capital Equipment	378,163	112,976	265,187	234.73%	6.06%
	<u>\$ 6,244,110</u>	<u>\$ 5,204,046</u>	<u>\$ 961,675</u>	<u>18.48%</u>	<u>100%</u>

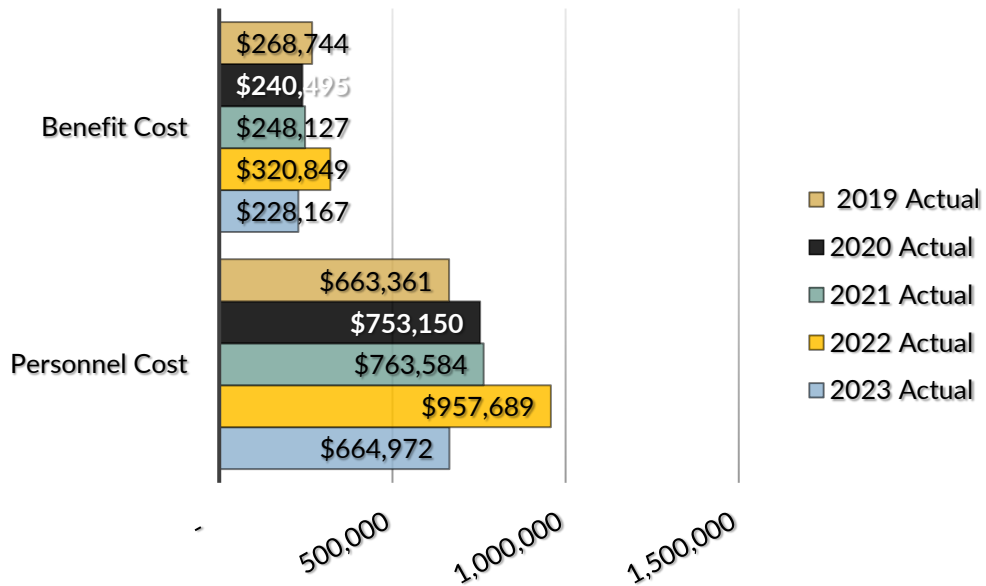


Budget Category	2025 Adopted Budget	2024 Final Budget	2023 Final Budget	2022 Final Budget	2021 Final Budget
Personnel Cost	1,047,987	868,590	770,470	946,616	748,321
Benefit Cost	411,913	279,717	233,406	363,099	313,350
Printing & Mailing Services	659,125	597,700	453,519	435,200	429,750
Operating Supplies	170,223	170,750	141,000	109,785	192,800
Subscriptions & Data Purchases	5,160	3,100	3,100	3,100	3,240
Training & Education	5,400	3,750	3,750	5,500	5,500
Travel Expenditures	550	-	-	-	-
Utilities	267,000	82,800	82,800	80,750	82,579
Legal Services	-	-	-	-	-
Professional Services	1,929,059	1,975,500	1,302,500	999,371	1,060,516
Insurance	-	-	-	-	-
Aerial Photography	657,650	579,260	802,297	442,297	442,297
Rentals	148,320	7,800	7,800	7,800	11,000
Building & Equipment Maintenance	132,889	171,591	160,700	144,500	106,535
Software Maintenance	430,627	350,467	462,100	515,735	600,347
Other Services	45	45	45	90	90
Capital Equipment	378,163	112,976	173,931	9,170	236,520
	<u>\$ 6,244,110</u>	<u>\$ 5,204,046</u>	<u>\$ 4,597,418</u>	<u>\$ 4,063,013</u>	<u>\$ 4,232,845</u>
\$ Increases from Previous Year	1,040,064	606,628	534,405	(169,832)	(318,003)
% Increase from Previous Year	19.99%	13.19%	13.15%	-4.01%	-6.99%

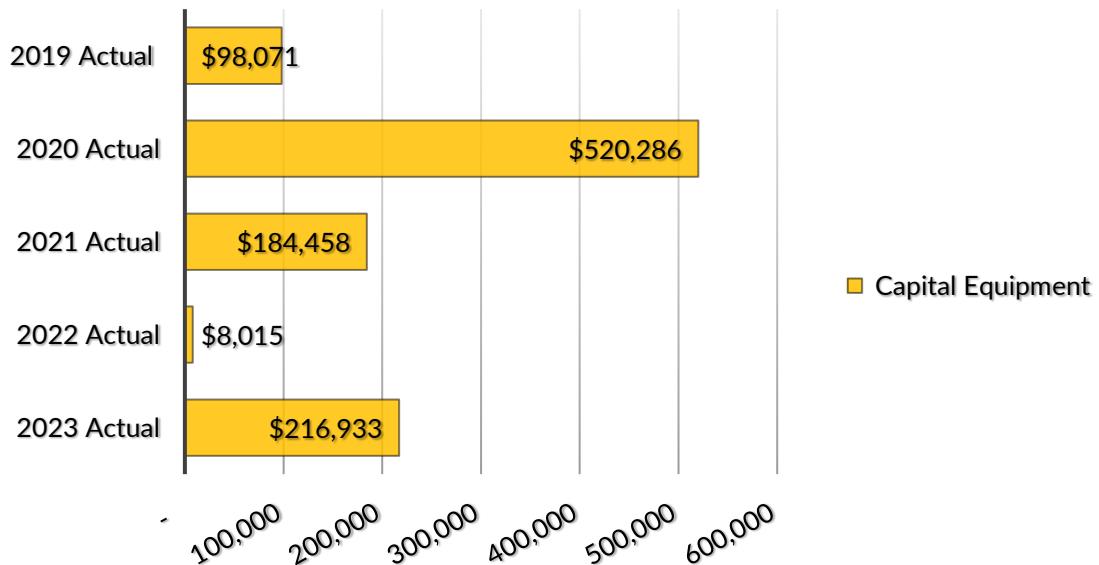
IT Budget History



Personnel & Benefits Historical Actuals



Capital Equipment Historical Actuals



Personnel Comparison:

Position	2025 Budget	2024 Budget	Net Change
Information Technology Manager	0	1	(1)
Information Technology Director	1	0	1
Network Manager	1	1	-
Database Programmer	1	1	-
Database Report Writer	1	1	-
Network Engineer	1	1	-
CAMA Operations Manager	1	1	-
Sr. Help Desk Technician	0	1	(1)
Help Desk Team Lead	1	0	1
Help Desk Technician	2	2	-
<u>Total Net Change</u>	<u>9</u>	<u>9</u>	<u>-</u>

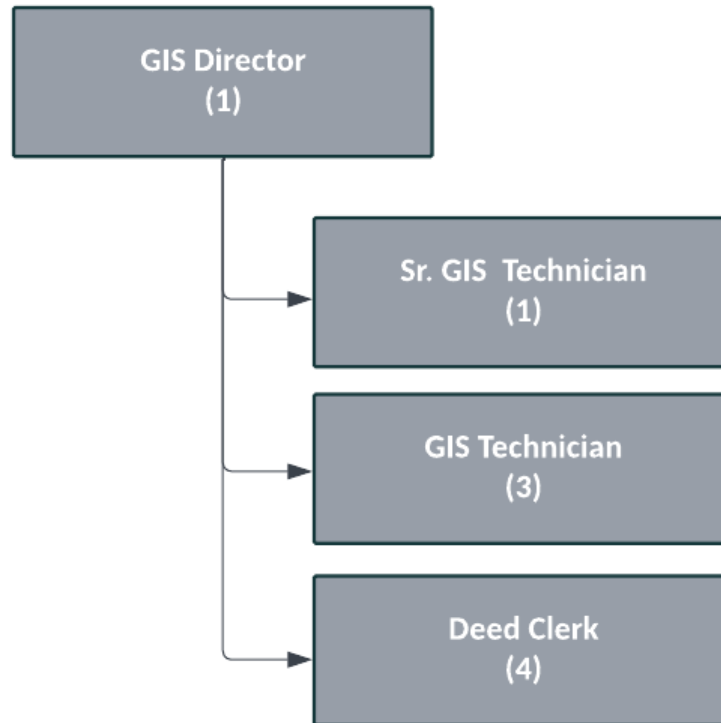




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Geographic Information Systems (GIS)



Employee Position	No. of Positions	Position Grade	Salary Range	Benefit Range	Auto Allowance
GIS Director	1	18	\$ 103,860 - \$ 145,431	\$ 38,850 - \$ 42,076	\$ -
GIS Team Lead	1	9	\$ 67,801 - \$ 94,930	\$ 32,897 - \$ 35,002	\$ -
GIS Technician	3	4	\$ 46,842 - \$ 65,582	\$ 29,438 - \$ 30,892	\$ -
Deed Clerk	4	2	\$ 37,835 - \$ 52,998	\$ 27,951 - \$ 29,129	\$ -



Mission Statement

The mission of the Geographic Information Systems (GIS) department, which includes the mapping staff and the data entry staff, is to create new real property accounts and maintain ownership, mailing address and taxing entities on the existing property accounts in an efficient and effective manner.

Goals & Objectives

The GIS department function is to setup new real estate accounts as recorded on subdivision plats, condominium declarations and deed records recorded at the Travis County clerk's office. It is also the responsibility of the GIS department to maintain current ownership and mailing addresses on these properties. Ownership records are recorded and received from the Travis County Clerk and District Clerk offices. Mailing address changes are received from the property owners and the United States Postal Service. It is also the GIS department's responsibility to maintain current taxing entity records. The annexation and de-annexation information is received from the various taxing entities.

Performance Measures/Indicators:	2023 Actual	2024 Estimated	2025 Projected
Deed Changes Processed	44020	45341	46701
Splits Processed	548	549	565
Merge Requests Processed	200	266	274
New Subdivisions Processed	349	264	272
Number of New Subdivision Lots	6162	5575	5742
New Condominiums Processed	364	334	344
Number of New Condo Units	2277	2148	2212

Key Tasks & Deadlines

Tasks	Deadline	Key Players
Subdivisions Plats	March 31	GIS Technicians
Condominiums Declarations	March 31	GIS Technicians
Annexations, De-annexations	March 31	GIS Technicians
Splits/Merges	March 31	GIS Technicians, Deed Clerks
Entity Records	July 10	GIS Technicians
Division Priority Planning	September 15	GIS Director, Deputy Chief Appraiser
Deed Processing	Year Round	Deed Clerks
Future Year Layer	Year Round	GIS Technicians, Deed Clerks
Addressing	Year Round	Deed Clerks
Pace Program	Year Round	Deed Clerks
Prorating	Year Round	GIS Technicians, Deed Clerks



Geographic Information Systems (GIS)

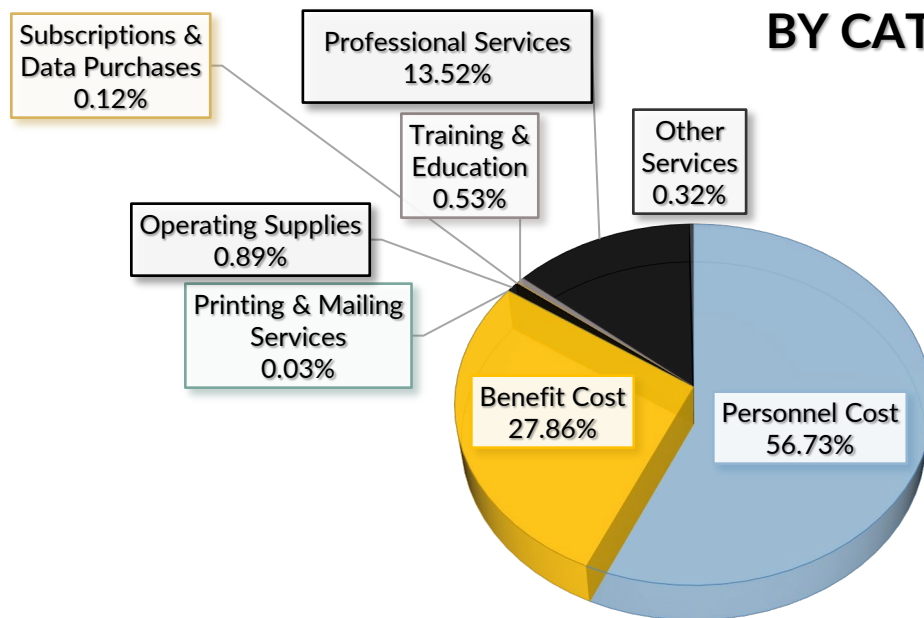
GL Code	Description	GL Total	Budget Category Total
	Personnel Costs		533,710
40101	Salaries	515,710	
40107	Overtime	15,000	
40119	Auto Allowance	3,000	
40108	Seasonal & Temporary	-	
	Benefit Costs		262,130
40111	Retirement (TCDRS)	55,490	
40128	Retirement (401(a) Plan)	15,471	
40127	Deferred Compensation (457(b) match)	12,893	
40112	Health Insurance	156,600	
40113	Dental Insurance	3,590	
40114	Life Insurance	1,871	
40115	Disability Insurance	3,939	
40124	Long Term Care Insurance	2,700	
40110	Medicare	7,478	
40116	Employee Assistance Program	-	
40130	Norton Identity Protection	509	
40131	MASA Transportation Insurance	1,588	
	Printing & Mailing Services		275
40210	Printing	250	
40214	Shipping charges	25	
	Operating Supplies		8,340
40220	Operating Supplies	8,340	
	Subscription & Data Purchases		1,160
40231	Books, Publications, Subscriptions & Databases	1,160	
	Travel Costs		738
40320	Travel/Meals/Lodging	738	
	Training & Education		5,000
40330	Training & Education	5,000	
	Professional Services		127,200
40530	Appraisal Services	-	
40540	Professional Services	127,200	
	Other Services		3,000
40750	Deed Copies	3,000	
	<u>Total</u>	\$ 941,552	\$ 941,552



Geographic Information Systems

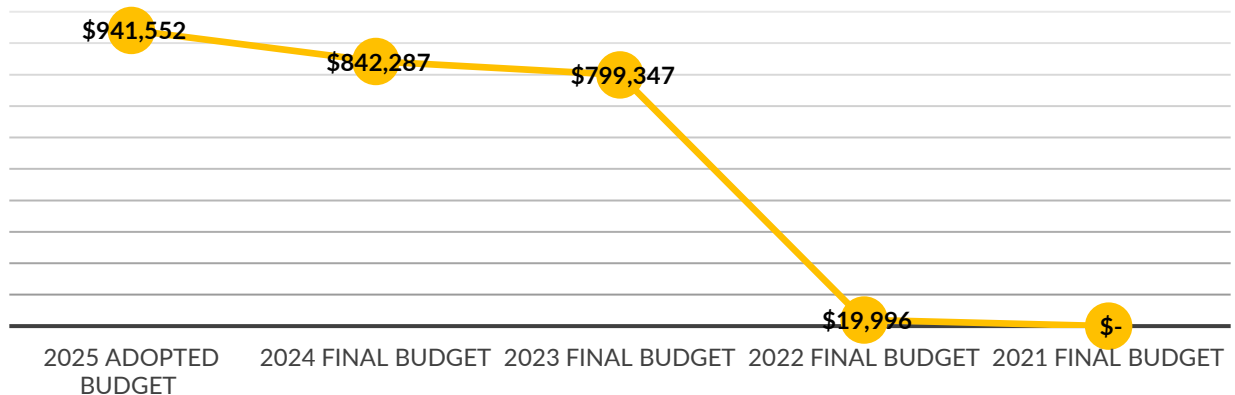
Budget Category	2025 Adopted Budget	2024 Adopted Budget	\$ Change (2025-2024)	% Change (2025-2024)	% of Total Budget
Personnel Cost	533,710	527,245	6,465	1.23%	56.68%
Benefit Cost	262,130	221,392	40,738	18.40%	27.84%
Printing & Mailing Services	275	250	25	10.00%	0.03%
Operating Supplies	8,340	7,500	840	11.20%	0.89%
Subscriptions & Data Purchases	1,160	600	560	93.33%	0.12%
Training & Education	5,000	2,500	2,500	100.00%	0.53%
Travel Expenditures	738	-	-	0.00%	0.08%
Utilities	-	-	-	0.00%	0.00%
Legal Services	-	-	-	0.00%	0.00%
Professional Services	127,200	79,800	47,400	59.40%	13.51%
Insurance	-	-	-	0.00%	0.00%
Aerial Photography	-	-	-	0.00%	0.00%
Rentals	-	-	-	0.00%	0.00%
Building & Equipment Maintenance	-	-	-	0.00%	0.00%
Software Maintenance	-	-	-	0.00%	0.00%
Other Services	3,000	3,000	-	0.00%	0.32%
Capital Equipment	-	-	-	0.00%	0.00%
	<u>\$ 941,552</u>	<u>\$ 842,287</u>	<u>\$ 98,528</u>	<u>11.70%</u>	<u>100%</u>

2025 BUDGET BY CATEGORY

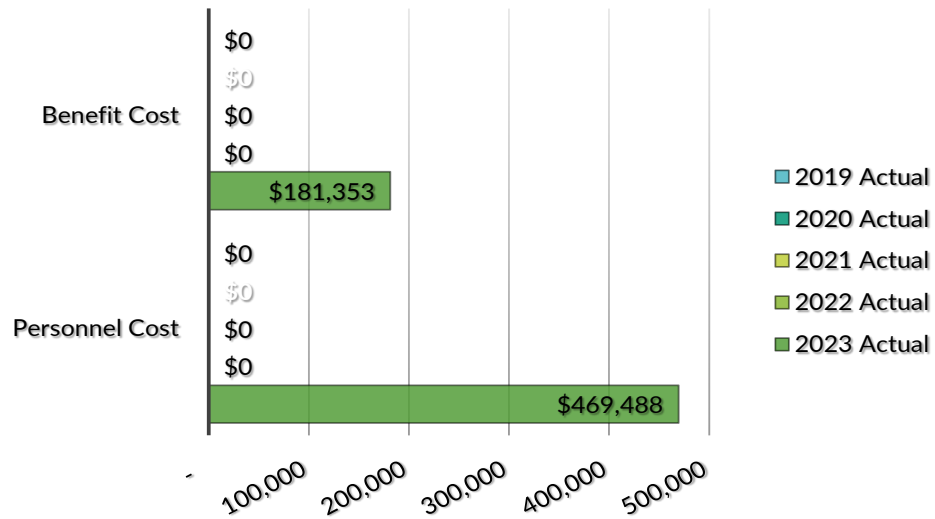


Budget Category	2025 Adopted Budget	2024 Final Budget	2023 Final Budget	2022 Final Budget	2021 Final Budget
Personnel Cost	533,710	527,245	509,721	17,459	-
Benefit Cost	262,130	221,392	198,976	2,536	-
Printing & Mailing Services	275	250	250	-	-
Operating Supplies	8,340	7,500	7,500	-	-
Subscriptions & Data Purchases	1,160	600	600	-	-
Training & Education	5,000	2,500	2,500	-	-
Travel Expenditures	738	-	-	-	-
Utilities	-	-	-	-	-
Legal Services	-	-	-	-	-
Professional Services	127,200	79,800	79,800	-	-
Insurance	-	-	-	-	-
Aerial Photography	-	-	-	-	-
Rentals	-	-	-	-	-
Building & Equipment Maintenance	-	-	-	-	-
Software Maintenance	-	-	-	-	-
Other Services	3,000	3,000	-	-	-
Capital Equipment	-	-	-	-	-
	<u>\$ 941,552</u>	<u>\$ 842,287</u>	<u>\$ 799,347</u>	<u>\$ 19,996</u>	<u>\$ -</u>
\$ Increases from Previous Year	99,265	42,940	779,351	19,996	-
% Increase from Previous Year	7.00%	2.48%	67.40%	1.87%	0.00%

GIS Budget History



Personnel & Benefits Historical Actuals

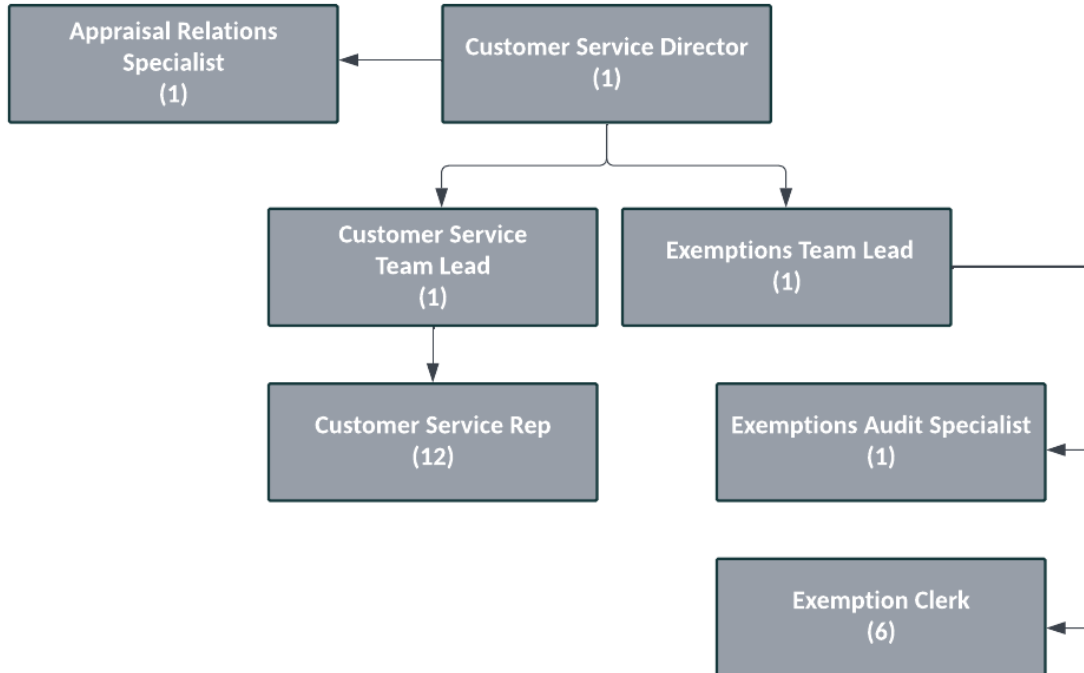


Personnel Comparison:

Position	2025 Budget	2024 Budget	Net Change
GIS Manager	0	1	(1)
GIS Director	1	0	1
Sr. GIS Technician	1	1	-
Gis Technician	3	3	-
Deed Clerk	4	4	-
<u>Total Net Change</u>	<u>9</u>	<u>9</u>	<u>-</u>



Customer Service



	No. of Positions	Position Grade	Salary Range	Benefit Range	Auto Allowance
Customer Service Director	1	18	\$ 103,860 - \$ 145,431	\$ 38,850 - \$ 42,076	\$ -
Exemptions Team Lead	1	9	\$ 67,801 - \$ 94,930	\$ 32,897 - \$ 35,002	\$ -
Customer Service Team Lead	1	9	\$ 67,801 - \$ 94,930	\$ 32,897 - \$ 35,002	\$ -
Appraisal Relations Specialist	1	5	\$ 49,816 - \$ 69,763	\$ 29,929 - \$ 31,477	\$ 8,400
Exemptions Audit Specialist	1	4	\$ 46,842 - \$ 65,582	\$ 29,438 - \$ 30,892	\$ -
Exemptions Clerks	6	3	\$ 45,448 - \$ 63,627	\$ 29,208 - \$ 30,618	\$ -
Customer Service Representative	3	3	\$ 45,448 - \$ 63,627	\$ 29,208 - \$ 30,618	\$ -
Customer Service Representative	9	2	\$ 37,835 - \$ 52,998	\$ 27,951 - \$ 29,129	\$ -



Mission Statement

The mission of the Customer Service department is to provide assistance to the public in a professional and courteous manner in addition to ensuring that exemptions are fairly and consistently granted.

Goals & Objectives

The Customer Service department is responsible for representing the district in frequent contact with the public. This department assists property owners, property tax professionals, attorneys, and the general public with any request. The customer service department administers homestead, disable veteran and over-65 exemptions, and is responsible for ensuring that exemptions are fairly and consistently granted per the Texas Property Tax Code.

Performance Measures/Indicators:		2023 Actual	2024 Estimated	2025 Projected
Calls	Answered	74,470	130,000	139,100
	Abandoned	42,240	40,000	42,800
	Abandoned %	57%	30%	30%
	Total	116,710	170,000	181,900
Exemption Applications Processed		35,000	33,950	36,326.5
Emails Answered		30,400	38,000	40,660
In-Person Transactions		10,000	10,000	10,700
In-Person Wait Time		6.27 minutes	6 minutes	6.5 minutes

Key Tasks & Deadlines

Tasks	Deadline	Key Players
Division Priority Planning	September 15	Customer Service Director, Deputy Chief Appraiser
Mailing Address Corrections	Year Round	Customer Service Representatives
Customer Contact (phone calls, walk-ins)	Year Round	Customer Service Representatives
Homestead Reset	January 31	Exemptions Clerks
Homestead Processing	February - April	Exemptions Clerks
Exemption Application Processing	February - April	Exemptions Clerks
Exemption Audits	All year long	Exemptions Clerks



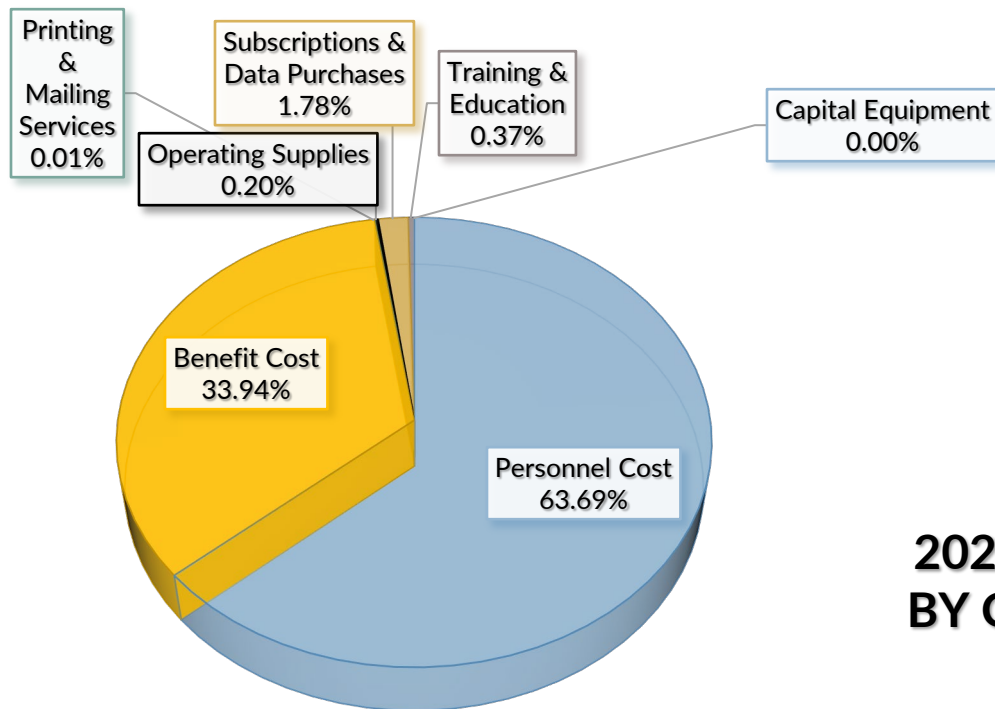
Customer Service

			Budget Category
GL Code	Description	GL Total	Total
	Personnel Costs		1,214,871
40101	Salaries	1,066,471	
40107	Overtime	15,000	
40119	Auto Allowance	8,400	
40108	Seasonal & Temporary	125,000	
	Benefit Costs		647,488
40111	Retirement (TCDRS)	128,202	
40128	Retirement (401(a) Plan)	35,744	
40127	Deferred Compensation (457(b) match)	29,787	
40112	Health Insurance	400,200	
40113	Dental Insurance	9,174	
40114	Life Insurance	4,780	
40115	Disability Insurance	10,066	
40124	Long Term Care Insurance	6,900	
40110	Medicare	17,276	
40116	Employee Assistance Program	-	
40130	Norton Identity Protection	1,301	
40131	MASA Transportation Insurance	4,057	
	Printing & Mailing Services		225
40210	Printing	200	
40214	Shipping charges	25	
	Operating Supplies		3,900
40220	Operating Supplies	3,900	
	Subscription & Data Purchases		33,900
40231	Books, Publications, Subscriptions & Databases	33,900	
	Travel Costs		738
40320	Travel/Meals/Lodging	738	
	Training & Education		7,105
40330	Training & Education	7,105	
	Professional Services		76,500
40540	Professional Services	76,500	
	Building & Equipment Maintenance	-	500
40620	Repair & Maintenance- Equipment	500	
	Other Services		1,135
40310	Dues & Memberships	1,135	
Total		\$ 1,986,361	\$ 1,986,361



2025 Adopted Budget

Budget Category	2025 Adopted Budget	2024 Adopted Budget	\$ Change (2025-2024)	% Change (2025-2024)	% of Total Budget
Personnel Cost	1,214,871	1,190,360	24,511	2.06%	61.16%
Benefit Cost	647,488	526,213	121,275	23.05%	32.60%
Printing & Mailing Services	225	200	25	12.50%	0.01%
Operating Supplies	3,900	1,800	2,100	116.67%	0.20%
Subscriptions & Data Purchases	33,900	19,000	14,900	78.42%	1.71%
Training & Education	7,105	5,000	2,105	42.10%	0.36%
Travel Expenditures	738	-	738	0.00%	0.04%
Utilities	-	-	-	0.00%	0.00%
Legal Services	-	-	-	0.00%	0.00%
Professional Services	76,500	369,785	(293,285)	100.00%	3.85%
Insurance	-	-	-	0.00%	0.00%
Aerial Photography	-	-	-	0.00%	0.00%
Rentals	-	-	-	0.00%	0.00%
Building & Equipment Maintenance	500	2,100	(1,600)	-76.19%	0.03%
Software Maintenance	-	-	-	0.00%	0.00%
Other Services	1,135	1,135	-	0.00%	0.06%
Capital Equipment	-	-	-	0.00%	0.00%
Total	\$ 1,986,361	\$ 2,115,593	\$ (129,232)	-6.11%	100%

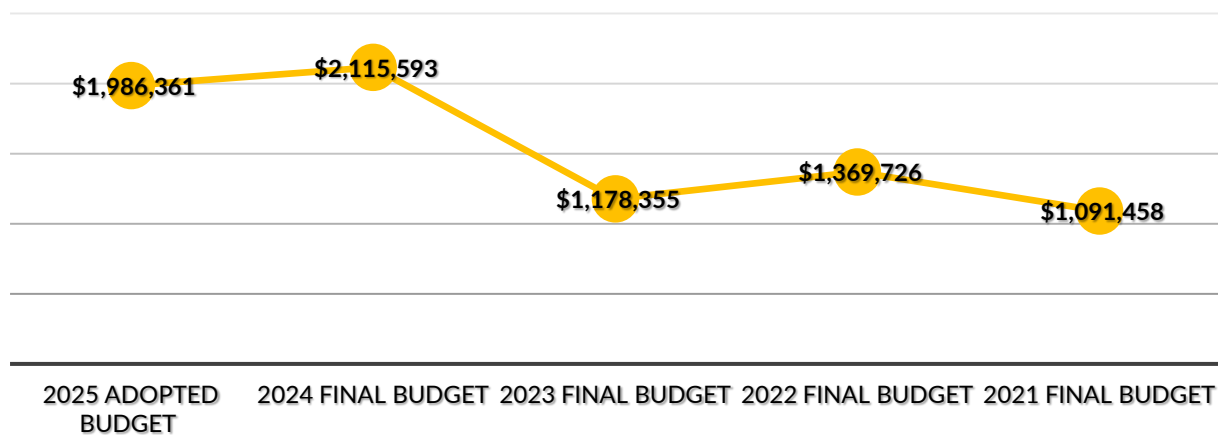


2025 BUDGET BY CATEGORY



Budget Category	2025 Adopted Budget	2024 Final Budget	2023 Final Budget	2022 Final Budget	2021 Final Budget
Personnel Cost	1,214,871	1,190,360	805,579	901,905	748,161
Benefit Cost	647,488	526,213	323,516	443,561	281,928
Printing & Mailing Services	225	200	100	100	225
Operating Supplies	3,900	1,800	500	500	2,000
Subscriptions & Data Purchases	33,900	19,000	16,970	16,970	15,940
Training & Education	7,105	5,000	500	500	1,550
Travel Expenditures	738	-	-	-	-
Utilities	-	-	-	-	-
Legal Services	-	-	-	-	-
Professional Services	76,500	369,785	25,000	-	37,000
Insurance	-	-	-	-	-
Aerial Photography	-	-	-	-	-
Rentals	-	-	-	-	-
Building & Equipment Maintenance	500	2,100	2,100	2,100	1,800
Software Maintenance	-	-	-	-	-
Other Services	1,135	1,135	4,090	4,090	2,855
Capital Equipment	-	-	-	-	-
	<u>\$ 1,986,361</u>	<u>\$ 2,115,593</u>	<u>\$ 1,178,355</u>	<u>\$ 1,369,726</u>	<u>\$ 1,091,458</u>
\$ Increases from Previous Year	(129,232)	937,238	(191,371)	278,268	66,412
% Increase from Previous Year	-9.11%	54.16%	-16.55%	25.96%	6.48%

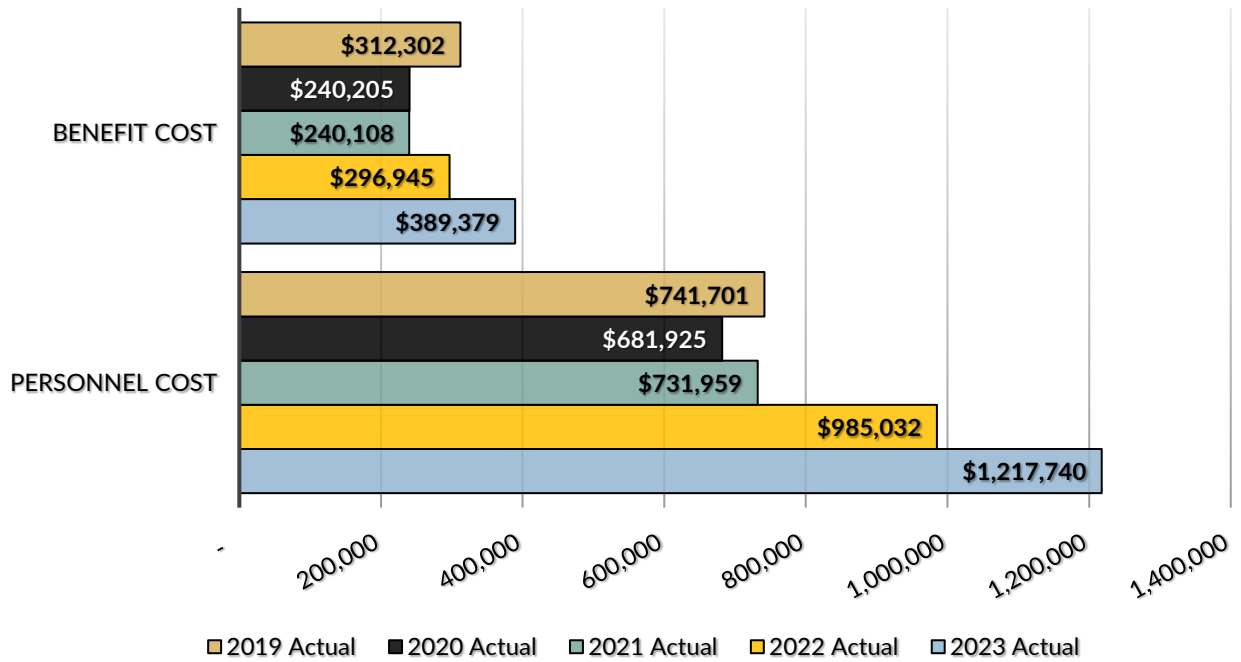
Customer Service Budget History



Budget Category	2023 Actual	2022 Actual	2021 Actual	2020 Actual	2019 Actual
Personnel Cost	1,217,740	985,032	731,959	681,925	741,701
Benefit Cost	389,379	296,945	240,108	240,205	312,302
Printing & Mailing Services	145	181	92	98	88
Operating Supplies	840	1,741	453	143	2,150
Subscriptions & Data Purchases	18,745	13,172	17,050	15,967	15,083
Training & Education	1,245	4,252	1,550	394	1,225
Travel Expenditures	-	-	-	-	-
Utilities	-	-	-	-	-
Legal Services	-	-	-	-	-
Professional Services	25,000	139,550	27,917	98,350	10,425
Insurance	-	-	-	-	-
Aerial Photography	-	-	-	-	-
Rentals	-	-	-	-	-
Building & Equipment Maintenance	-	-	652	1,565	2,065
Software Maintenance	-	-	-	-	-
Other Services	3,273	2,613	2,513	3,136	3,573
Capital Equipment	-	-	-	-	-
	<u>\$ 1,656,367</u>	<u>\$ 1,443,484</u>	<u>\$ 1,022,294</u>	<u>\$ 1,041,783</u>	<u>\$ 1,088,613</u>
\$ Increase (Decrease) from Prior Yr.	212,882	421,190	(19,489)	(46,830)	(12,656)
% Increase (Decrease) from Prior Yr.	14.75%	41.20%	-1.87%	-4.30%	-1.15%



Personnel & Benefits Historical Actuals



Personnel Comparison:

Position	2025 Budget	2024 Budget	Net Change
Customer Service Manager	0	1	(1.0)
Customer Service Director	1	0	1.0
Exemptions Team Lead	1	1	-
Exemptions Audit Specialist	1	0	1
Customer Service Team Lead	1	1	-
Appraisal Relations Specialist	1	1	-
Exemptions Clerks	6	6	-
Customer Service Representative	12	12	-
<u>Total Net Change</u>	<u>23</u>	<u>22</u>	<u>1</u>

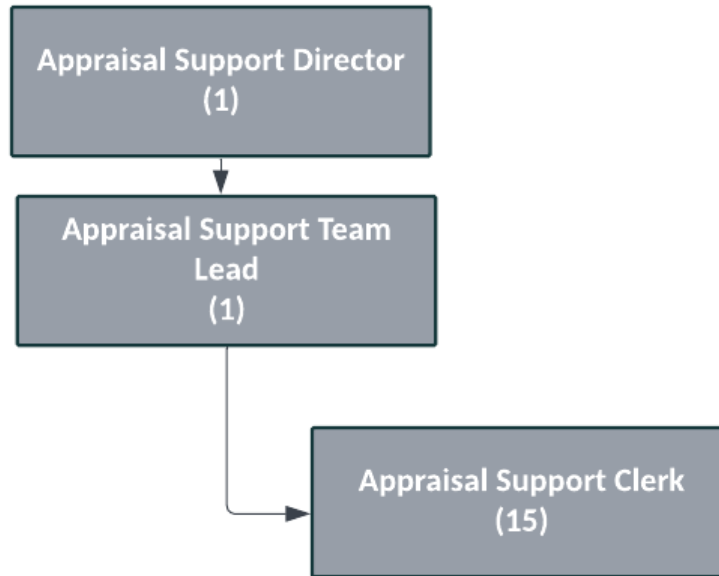




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Appraisal Support



Employee Position	No. of Positions	Position Grade	Salary Range	Benefit Range	Auto Allowance
Appraisal Support Director	1	18	\$ 103,860 - \$ 145,431	\$ 38,850 - \$ 42,076	\$ -
Appraisal Support Team Lead	1	9	\$ 67,801 - \$ 94,930	\$ 32,897 - \$ 35,002	\$ -
Appraisal Support Clerk	6	3	\$ 45,448 - \$ 63,627	\$ 29,208 - \$ 30,618	\$ -
Appraisal Support Clerk	9	2	\$ 37,835 - \$ 52,998	\$ 27,951 - \$ 29,129	\$ -



Mission Statement

The Appraisal Support Division endeavors to ensure data gathered supporting appraised values are entered accurately into district records and facilitate communication with customers during the protest season.

Goals & Objectives

The Appraisal Support Division is responsible for entering data accurately, ensuring protests are entered timely, and verifying all required forms are executed appropriately, scheduling protest hearings and ensuring that customers receive prompt attention and accurate information.

Performance Measures/Indicators:	2023 Actual	2024 Estimated	2025 Projected
Appointment of Agent	90,200	110,000	115,000
Renditions	23,700	25,000	27,000
Mail-in Protests	14,300	17,000	19,000
Builder Plans Processed	7,200	10,000	12,000
Solar Exemptions	3,100	5,000	6,000
Special Inventory Tax Statements	8,200	10,500	12,000
Permits	24,000	28,000	30,000
Emails	30,600	33,000	34,000
MOHO (Mobile Homes)	3,450	5,000	7,000

Key Tasks & Deadlines

Tasks	Deadline	Key Players
Drawing and entering Plans	All Year Long	Support Clerks
Appointment of Agent	All Year Long	Support Clerks
Record Mail Returns, Address chg	All Year Long	Support Clerks
Special Inventory Tax Statements	All Year Long	Support Clerks
Rendition Date Entry	May 26	Support Clerks
Protest Entry	May 15	Support Clerks
Rendition Extension Request	June 1	Support Clerks
Protest Hearings	July 13	Support Clerks
Protest ARB Records	July 20	Support Clerks
Penalty Waivers	August 1	Support Clerks
Division Priority Planning	September 15	Director, Deputy Chief Appraiser
Sketch/Improvement Verification	October 5	Support Clerks
Permits	November 1	Support Clerks
Mobile Home Mailout to Parks	December 1	Support Clerks



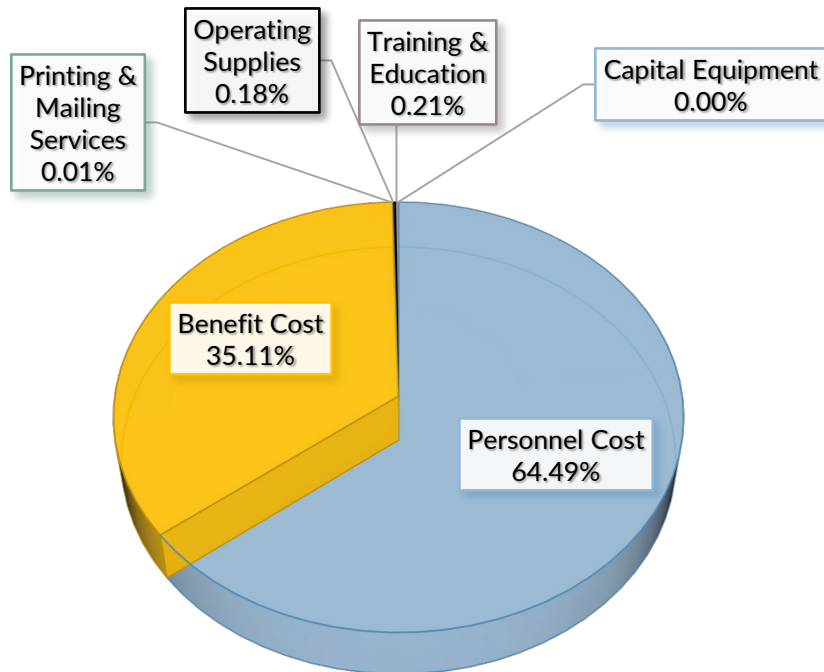
Appraisal Support

GL Code	Description	GL Total	Budget Category
			Total
	Personnel Costs		871,124
40101	Salaries	706,124	
40107	Overtime	15,000	
40119	Auto Allowance	-	
40108	Seasonal & Temporary	150,000	
	Benefit Costs		474,236
40111	Retirement (TCDRS)	92,119	
40128	Retirement (401(a) Plan)	25,684	
40127	Deferred Compensation (457(b) match)	21,403	
40112	Health Insurance	295,800	
40113	Dental Insurance	6,781	
40114	Life Insurance	3,533	
40115	Disability Insurance	7,440	
40124	Long Term Care Insurance	5,100	
40110	Medicare	12,414	
40116	Employee Assistance Program	-	
40130	Norton Identity Protection	962	
40131	MASA Transportation Insurance	2,999	
	Printing & Mailing Services		75
40210	Printing	50	
40214	Shipping charges	25	
	Operating Supplies		2,450
40220	Operating Supplies	2,450	
	Subscription & Data Purchases		1,133
40231	Books, Publications, Subscriptions & Databases	1,133	
	Travel Costs		738
40320	Travel/Meals/Lodging	738	
	Training & Education		2,880
40330	Training & Education	2,880	
	Professional Services		66,500
40540	Professional Services	66,500	
	Other Services		135
40310	Dues & Memberships	135	
Total		\$ 1,419,270	\$ 1,419,270



Appraisal Support

Budget Category	2025 Adopted Budget	2024 Adopted Budget	\$ Change (2025-2024)	% Change (2025-2024)	% of Total Budget
Personnel Cost	871,124	927,560	(56,436)	-6.08%	61.38%
Benefit Cost	474,236	422,740	51,496	12.18%	33.41%
Printing & Mailing Services	75	50	25	50.00%	0.01%
Operating Supplies	2,450	750	1,700	226.67%	0.17%
Subscriptions & Data Purchases	1,133	-	1,133	0.00%	0.08%
Training & Education	2,880	500	2,380	476.00%	0.20%
Travel Expenditures	738	-	738	0.00%	0.05%
Utilities	-	-	-	0.00%	0.00%
Legal Services	-	-	-	0.00%	0.00%
Professional Services	66,500	66,500	-	0.00%	4.69%
Insurance	-	-	-	0.00%	0.00%
Aerial Photography	-	-	-	0.00%	0.00%
Rentals	-	-	-	0.00%	0.00%
Building & Equipment Maintenance	-	-	-	0.00%	0.00%
Software Maintenance	-	-	-	0.00%	0.00%
Other Services	135	135	-	0.00%	0.01%
Capital Equipment	-	-	-	0.00%	0.00%
Total	\$ 1,419,270	\$ 1,418,235	\$ 1,035	0.07%	100%

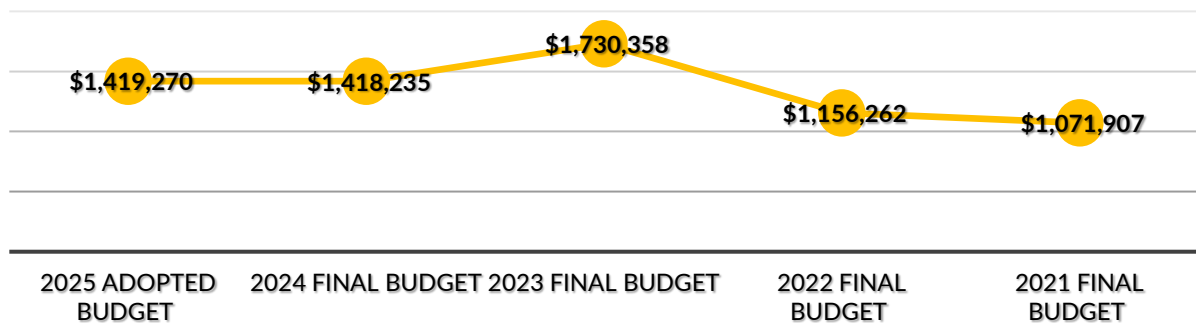


2025 BUDGET BY CATEGORY



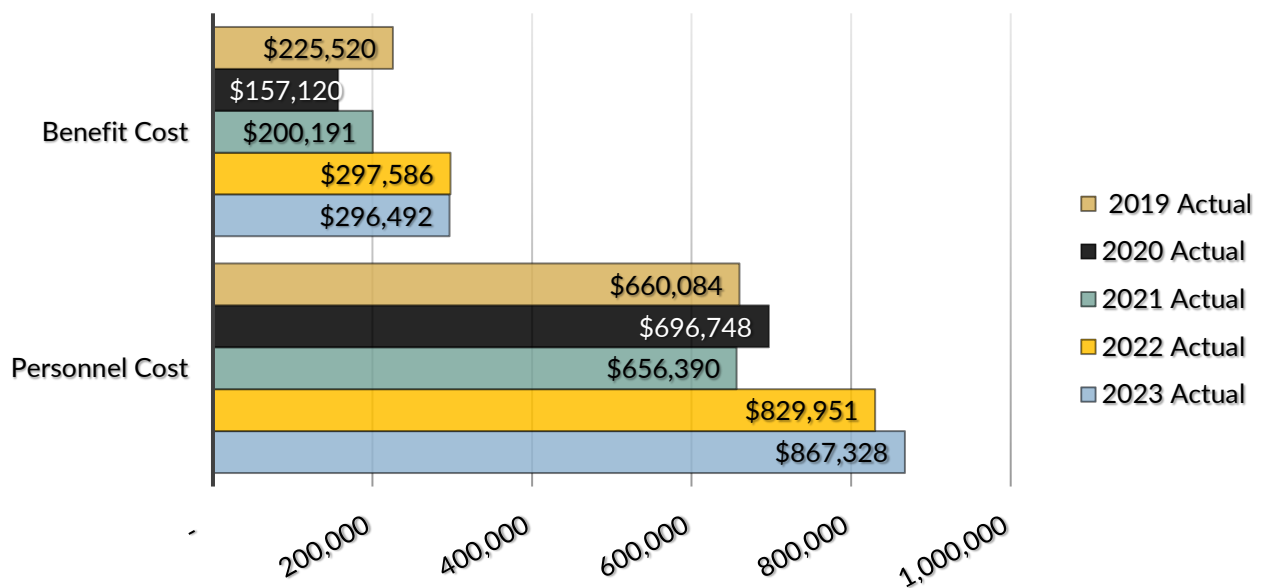
Budget Category	2025 Adopted Budget	2024 Final Budget	2023 Final Budget	2022 Final Budget	2021 Final Budget
Personnel Cost	871,124	927,560	1,163,041	765,123	653,777
Benefit Cost	474,236	422,740	499,177	387,999	243,855
Printing & Mailing Services	75	50	50	50	125
Operating Supplies	2,450	750	1,000	1,000	2,000
Subscriptions & Data Purchases	1,133	-	-	-	-
Training & Education	2,880	500	500	500	1,000
Travel Expenditures	738	-	-	-	-
Utilities	-	-	-	-	-
Legal Services	-	-	-	-	-
Professional Services	66,500	66,500	66,500	1,500	170,800
Insurance	-	-	-	-	-
Aerial Photography	-	-	-	-	-
Rentals	-	-	-	-	-
Building & Equipment Maintenance	-	-	-	-	-
Software Maintenance	-	-	-	-	-
Other Services	135	135	90	90	350
Capital Equipment	-	-	-	-	-
	<u>\$ 1,419,270</u>	<u>\$ 1,418,235</u>	<u>\$ 1,730,358</u>	<u>\$ 1,156,262</u>	<u>\$ 1,071,907</u>
\$ Increases from Previous Year	1,035	(312,123)	574,096	84,355	161,808
% Increase from Previous Year	0.07%	-18.04%	49.65%	7.87%	17.78%

Appraisal Support Budget History



Budget Category	2023 Actual	2022 Actual	2021 Actual	2020 Actual	2019 Actual
Personnel Cost	867,328	829,951	656,390	696,748	660,084
Benefit Cost	296,492	297,586	200,191	157,120	225,520
Printing & Mailing Services	-	-	-	-	30
Operating Supplies	386	218	197	512	506
Subscriptions & Data Purchases	-	-	-	-	-
Training & Education	595	-	75	310	-
Travel Expenditures	-	-	-	-	-
Utilities	-	-	-	-	-
Legal Services	-	-	-	-	-
Professional Services	-	6,650	166,916	49,999	1,368
Insurance	-	-	-	-	-
Aerial Photography	-	-	-	-	-
Rentals	-	-	-	-	-
Building & Equipment Maintenance	-	-	-	-	-
Software Maintenance	-	-	-	-	-
Other Services	145	45	250	45	283
Capital Equipment	-	-	-	-	-
	<u>\$ 1,164,946</u>	<u>\$ 1,134,449</u>	<u>\$ 1,024,018</u>	<u>\$ 904,734</u>	<u>\$ 887,792</u>
\$ Increase (Decrease) from Prior Yr.	30,497	110,431	119,284	16,943	(149,611)
% Increase (Decrease) from Prior Yr.	2.69%	10.78%	13.18%	1.91%	-14.42%

Personnel & Benefits Historical Actuals



Personnel Comparison:

Position	2025 Budget	2024 Budget	Net Change
Appraisal Support Manager	0	1	(1.0)
Appraisal Support Director	1	0	1.0
Appraisal Support Team Lead	1	1	-
Appraisal Support Clerk	15	16	(1)
<u>Total Net Change</u>	<u>17</u>	<u>18</u>	<u>(1)</u>

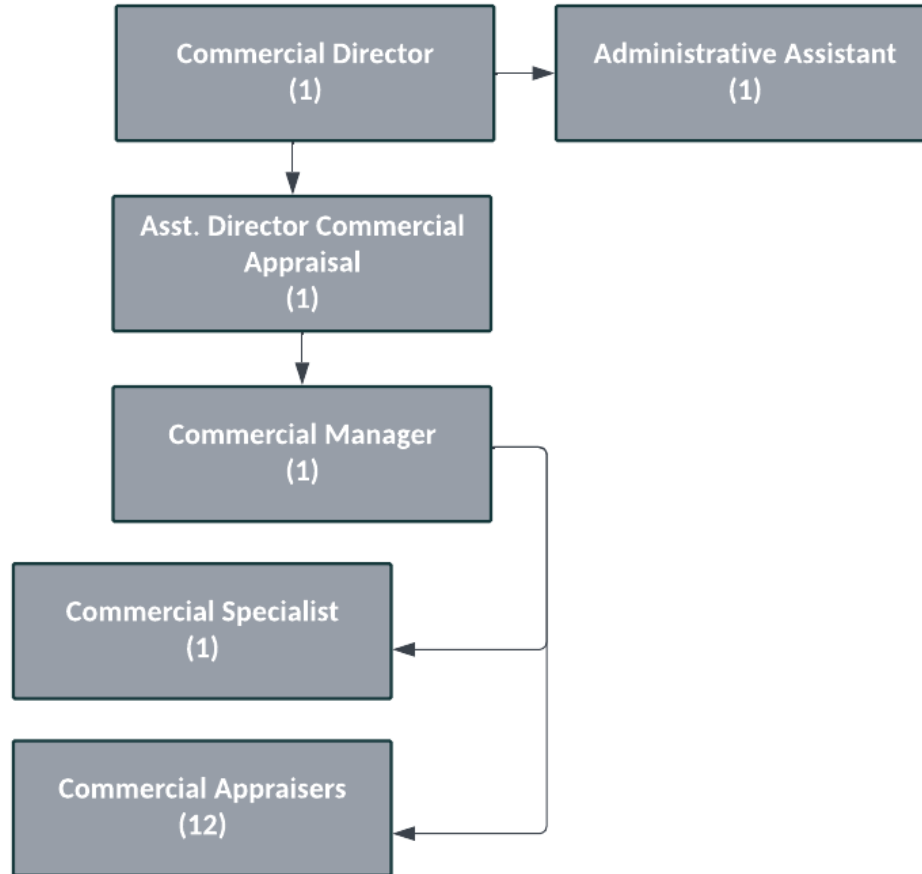




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Commercial Appraisal



Employee Position	No. of Positions	Position Grade	Salary Range	Benefit Range	Auto Allowance
Director Commercial Appraisal	1	20	\$ 121,182 - \$ 169,681	\$ 41,709 - \$ 45,472	\$ 8,400
Asst. Director Commercial Appraisal	1	18	\$ 103,860 - \$ 145,431	\$ 38,850 - \$ 42,076	\$ 8,400
Commercial Manager	1	15	\$ 86,629 - \$ 121,317	\$ 36,005 - \$ 38,698	\$ 8,400
Commercial Specialist	1	10	\$ 71,130 - \$ 99,609	\$ 33,447 - \$ 35,658	\$ 8,400
Commercial Appraiser	5	8	\$ 63,391 - \$ 88,766	\$ 32,170 - \$ 34,139	\$ 8,400
Commercial Appraiser	7	6	\$ 56,328 - \$ 78,868	\$ 31,004 - \$ 32,753	\$ 8,400
Administrative Assistant	1	5	\$ 49,816 - \$ 69,763	\$ 29,929 - \$ 31,477	-



Mission Statement

The mission of the Commercial Appraisal Department of the Travis Central Appraisal District is to provide accurate appraisals of all commercial properties in Travis County at one hundred percent of market value, equally and uniformly, in a professional and ethical manner, according to the Texas Property Tax Code, USPAP, and generally adhered to IAAO standards but for jurisdictional exceptions.

Goals & Objectives

The Commercial Appraisal Department is responsible for appraising all commercial properties within Travis County, including all multi-family properties of five units and larger, retail, office, industrial, and lodging properties. This department must gather data pertaining to quality, classification, and value of complex commercial properties. They are responsible for scheduling that allows for the systematic processing of commercial protests in a timely manner that will allow the district to certify timely as well as perform appraisals, data collection, sales analysis and estimates for construction costs for various types of commercial properties.

Performance Measures/Indicators:		2023 Actual	2024 Estimated	2025 Projected
Fieldwork	Formal Hearings Held	5,122	7,515	7,146
	Toplines Completed	8,215	9,185	10,719
	Total Protested	15,205	16,700	17,865
	% Toplined	62.3%	55%	60%
NOAV	Properties noticed by April 15	20,013	21,841	23,610
	Total noticed properties	20,827	22,750	24,340
	% noticed by April 15	96.1%	96%	97%
Number of Permits Processed		5,200	4465	5980

Key Tasks & Deadlines

Tasks	Deadline	Key Players
Fieldwork Inspections	January 31	Commercial Appraisers
Sales Verification	February 27	Commercial Appraisers
Valuation – Schedule building	March 6	Commercial Director, Asst. Director, Commercial Manager
Valuation – Calibration	March 6	Commercial Appraisers
Property Value Study Prep	April 1	Commercial Director
Protest – Evidence Preparation	April 7	Commercial Appraisers
Protest – Hearings	June 21	Commercial Appraisers
Division Priority Planning	September 15	Commercial Director & Deputy Chief Appraiser
Arbitrations	Year Round	Commercial Director, Asst. Director & Appraisers



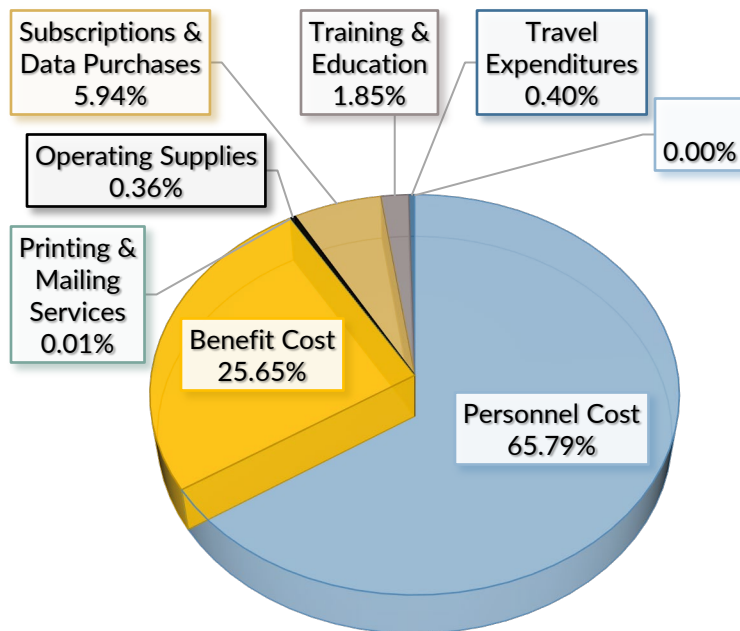
Commercial Appraisal

GL Code	Description	GL Total	Budget Category
			Total
	Personnel Costs		1,401,802
40101	Salaries	1,238,902	
40107	Overtime	3,500	
40119	Auto Allowance	134,400	
40108	Seasonal & Temporary	25,000	
	Benefit Costs		546,453
40111	Retirement (TCDRS)	135,996	
40128	Retirement (401(a) Plan)	37,917	
40127	Deferred Compensation (457(b) match)	31,598	
40112	Health Insurance	295,800	
40113	Dental Insurance	6,781	
40114	Life Insurance	3,533	
40115	Disability Insurance	7,440	
40124	Long Term Care Insurance	5,100	
40110	Medicare	18,327	
40116	Employee Assistance Program	-	
40130	Norton Identity Protection	962	
40131	MASA Transportation Insurance	2,999	
	Printing & Mailing Services		225
40210	Printing	200	
40214	Shipping charges	25	
	Operating Supplies		7,650
40220	Operating Supplies	2,650	
40224	Furniture & Equipment- under \$1000	5,000	
	Subscription & Data Purchases		126,565
40231	Books, Publications, Subscriptions & Databases	126,565	
	Training & Education		39,460
40330	Training & Education	39,460	
	Travel Costs		8,625
40320	Travel/Meals/Lodging	8,625	
	Professional Services		180,000
40530	Appraisal Services	180,000	
	Other Services		1,500
40310	Dues & Memberships	1,500	
Total		\$ 2,312,280	\$ 2,312,280



Commercial Appraisal

Budget Category	2025 Adopted Budget	2024 Final Budget	\$ Change (2023-2022)	% Change (2023-2022)	% of Total Budget
Personnel Cost	1,401,802	1,438,507	(36,705)	-2.55%	65.74%
Benefit Cost	546,453	473,928	72,525	15.30%	25.63%
Printing & Mailing Services	225	200	25	12.50%	0.01%
Operating Supplies	7,650	1,000	6,650	665.00%	0.36%
Subscriptions & Data Purchases	126,565	122,465	4,100	3.35%	5.94%
Training & Education	39,460	20,000	19,460	97.30%	1.85%
Travel Expenditures	8,625	3,000	5,625	0.00%	0.40%
Utilities	-	-	-	0.00%	0.00%
Legal Services	-	-	-	0.00%	0.00%
Professional Services	-	-	-	0.00%	0.00%
Insurance	-	-	-	0.00%	0.00%
Aerial Photography	-	-	-	0.00%	0.00%
Rentals	-	-	-	0.00%	0.00%
Building & Equipment Maintenance	-	-	-	0.00%	0.00%
Software Maintenance	-	-	-	0.00%	0.00%
Other Services	1,500	1,500	-	0.00%	0.07%
Capital Equipment	-	-	-	0.00%	0.00%
Total	\$ 2,132,280	\$ 2,060,600	\$ 71,680	3.48%	100%

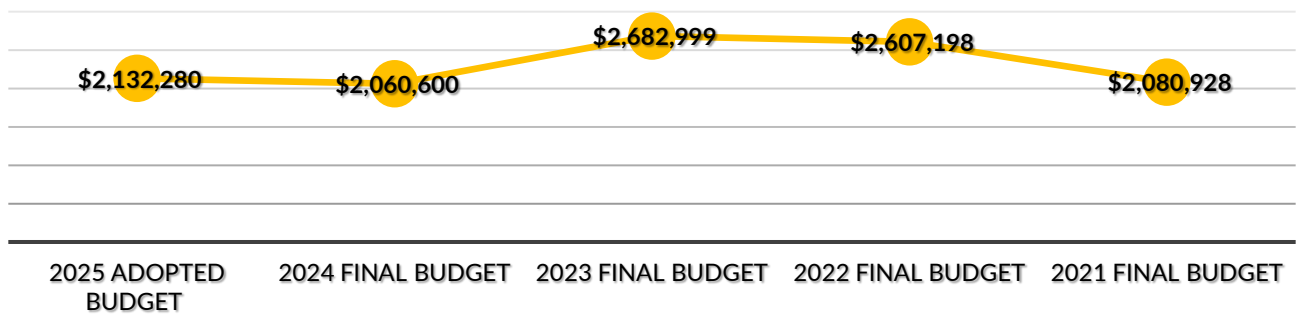


**2025 BUDGET
BY CATEGORY**



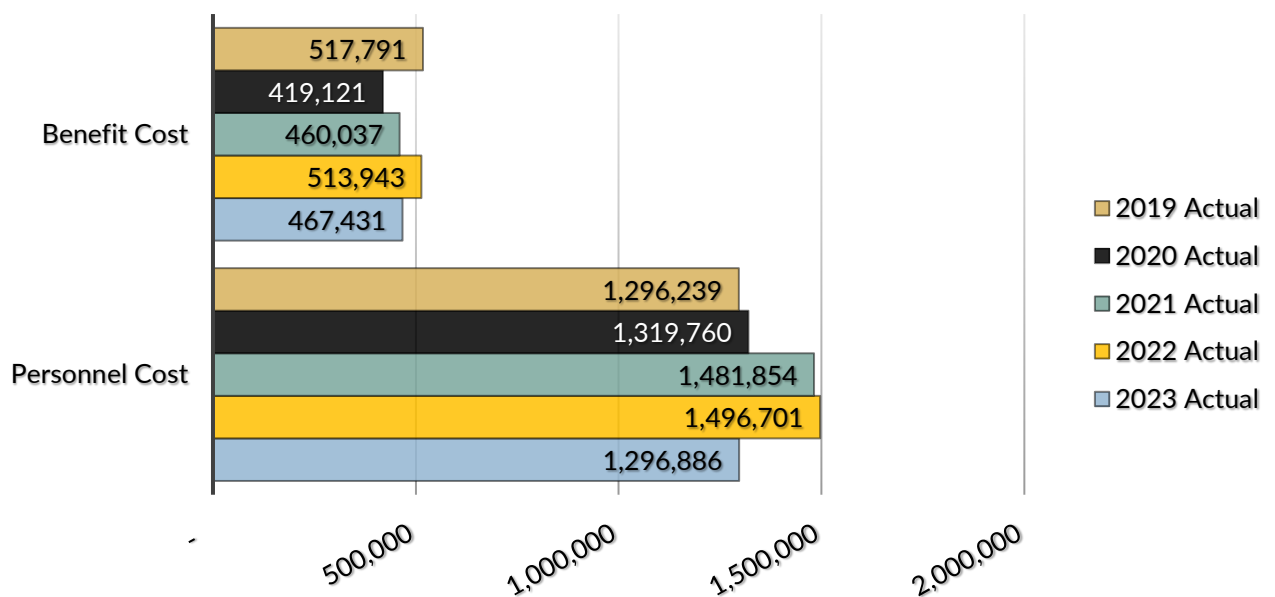
Budget Category	2025 Adopted Budget	2024 Final Budget	2023 Final Budget	2022 Final Budget	2021 Final Budget
Personnel Cost	1,401,802	1,438,507	1,924,119	1,780,487	1,455,855
Benefit Cost	546,453	473,928	602,205	671,886	471,423
Printing & Mailing Services	225	200	250	250	3,750
Operating Supplies	7,650	1,000	1,000	1,000	2,000
Subscriptions & Data Purchases	126,565	122,465	135,925	139,875	129,200
Training & Education	39,460	20,000	18,000	12,500	17,500
Travel Expenditures	8,625	3,000	-	-	-
Utilities	-	-	-	-	-
Legal Services	-	-	-	-	-
Professional Services	-	-	-	-	-
Insurance	-	-	-	-	-
Aerial Photography	-	-	-	-	-
Rentals	-	-	-	-	-
Building & Equipment Maintenance	-	-	-	-	-
Software Maintenance	-	-	-	-	-
Other Services	1,500	1,500	1,500	1,200	1,200
Capital Equipment	-	-	-	-	-
	<u>\$ 2,132,280</u>	<u>\$ 2,060,600</u>	<u>\$ 2,682,999</u>	<u>\$ 2,607,198</u>	<u>\$ 2,080,928</u>
\$ Increases from Previous Year	71,680	(622,399)	75,801	526,270	206,619
% Increase from Previous Year	3.48%	-23.20%	2.91%	25.29%	11.02%

Commercial Appraisal Budget History



Budget Category	2023 Actual	2022 Actual	2021 Actual	2020 Actual	2019 Actual
Personnel Cost	1,296,886	1,496,701	1,481,854	1,319,760	1,296,239
Benefit Cost	467,431	513,943	460,037	419,121	517,791
Printing & Mailing Services	159	222	269	2,199	5,726
Operating Supplies	1,541	1,419	518	114	370
Subscriptions & Data Purchases	142,599	181,780	129,426	121,914	115,938
Training & Education	30,397	27,107	16,239	6,278	6,528
Travel Expenditures	437	4,601	-	-	-
Utilities	-	-	-	-	-
Legal Services	-	-	-	-	-
Professional Services	-	-	-	-	-
Insurance	-	-	-	-	-
Aerial Photography	-	-	-	-	-
Rentals	-	-	-	-	-
Building & Equipment Maintenance	-	-	-	-	-
Software Maintenance	-	-	-	-	-
Other Services	975	1,195	1,045	1,055	975
Capital Equipment	-	-	-	-	-
	<u>\$ 1,940,426</u>	<u>\$ 2,226,968</u>	<u>\$ 2,089,387</u>	<u>\$ 1,870,441</u>	<u>\$ 1,943,567</u>
\$ Increase (Decrease) from Prior Yr.	(286,542)	137,580	218,946	(73,125)	50,711
% Increase (Decrease) from Prior Yr.	-12.87%	6.58%	11.71%	-3.76%	2.68%

Personnel & Benefits Historical Actuals



Personnel Comparison:

Position	2025 Budget	2024 Budget	Net Change
Director of Commercial Appraisal	1	1	-
Asst. Director Commercial Appraisal	1	1	-
Commercial Specialist	1	2	(1)
Commercial Manager	1	0	1
Commercial Appraiser	12	12	-
Administrative Assistant	1	1	-
<u>Total Net Change</u>	<u>17</u>	<u>17</u>	<u>-</u>

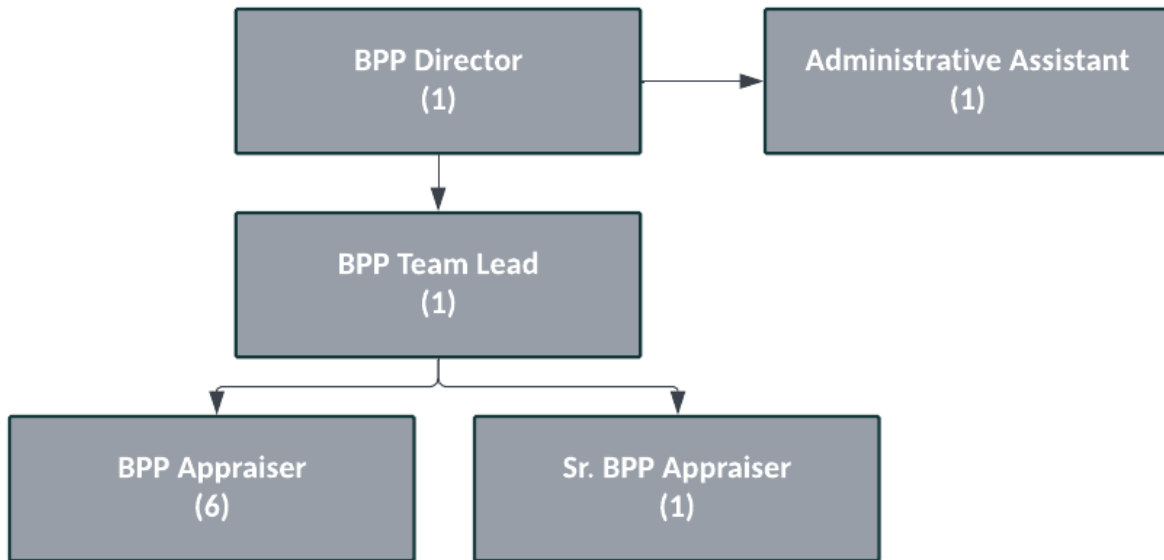




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Personal Property Appraisal



Employee Position	No. of Positions	Position Grade	Salary Range	Benefit Range	Auto Allowance
Director of Personal Property Appraisal	1	20	\$ 121,182 - \$ 169,681	\$ 41,709 - \$ 45,472	\$ 8,400
Personal Property Team Lead	1	9	\$ 67,801 - \$ 94,930	\$ 32,897 - \$ 35,002	-
Sr. Personal Property Appraiser	1	7	\$ 60,625 - \$ 84,897	\$ 31,713 - \$ 33,597	\$ 8,400
Personal Property Appraiser	6	5	\$ 49,816 - \$ 69,763	\$ 29,929 - \$ 31,477	\$ 8,400
Administrative Assistant	1	5	\$ 49,816 - \$ 69,763	\$ 29,929 - \$ 31,477	-



Mission Statement

The mission of the Business Personal Property Appraisal department is to discover, value and resolve disputes of all business personal property within Travis County following Uniform Standards of Professional Appraisal Practice (USPAP) Standard 6 for mass appraisal; To treat all businesses fairly and uniformly as they relate to others in their industry; To comply with the Texas Comptrollers' guidelines and work in unison with all other departments to convey an accurate and fair representation of market value for the local taxing jurisdictions.

Goals & Objectives

The Business and Personal Property (BPP) Appraisal department is responsible for the fair and equitable appraisal of all business and personal property in Travis County. This department is responsible for valuing all personal property accounts, including equipment, inventory, furniture, fixtures, and vehicles; they are also responsible for administering abatements, special inventory and Freeport exemptions. Additionally, they oversee contract appraisals for utilities, transportation, and minerals.

Performance Measures/Indicators:		2023 Actual	2024 Estimated	2025 Projected
NOAV	Properties noticed by June 1	7,982	17,924	27,500
	Total noticed properties	36,965	34,961	38457
	% noticed by June 1	21.6%	51.3%	70.00%
Fieldwork: Total Field Cards		9,702	8,906	11,700
Informal Hearings		3,993	3,022	4500
Formal Hearings		875	425	900
Special Inventory Tax		729	726	800
Renditions Processed		25,385	23,657	19,000

Key Tasks & Deadlines

Tasks	Deadline	Key Players
Dealer Inventory & Aircraft	February 1	BPP Appraisers
Field Inspections	March 15	BPP Appraisers
Depreciation & Schedule Building	March 15	BPP Director
Property Value Study Prep	April 1	BPP Director
Protest – Evidence Preparation	May 15	BPP Appraisers
Rendition Processing	June 1	BPP Appraisers
Protest – Hearings	June 21	BPP Appraisers
Division Priority Planning	September 15	BPP Director & Deputy Chief Appraiser



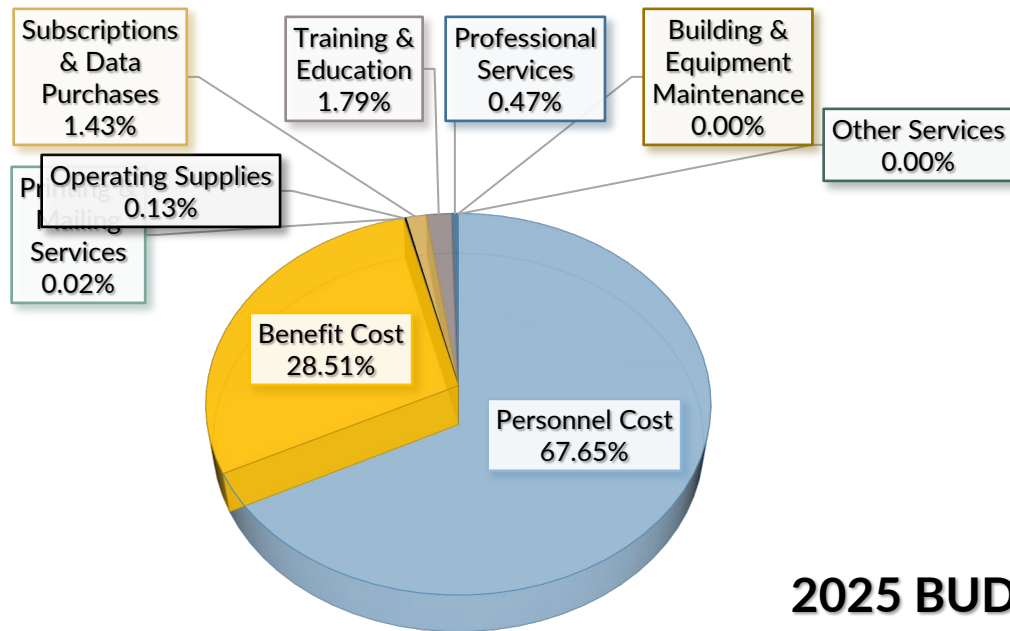
Personal Property Appraisal

<u>GL Code</u>	<u>Description</u>	<u>Budget Category</u>	
		<u>GL Total</u>	<u>Total</u>
	Personnel Costs		717,005
40101	Salaries	609,905	
40107	Overtime	6,500	
40119	Auto Allowance	75,600	
40108	Seasonal & Temporary	25,000	
	Benefit Costs		302,215
40111	Retirement (TCDRS)	68,316	
40128	Retirement (401(a) Plan)	19,047	
40127	Deferred Compensation (457(b) match)	15,873	
40112	Health Insurance	174,000	
40113	Dental Insurance	3,989	
40114	Life Insurance	2,078	
40115	Disability Insurance	4,376	
40124	Long Term Care Insurance	3,000	
40110	Medicare	9,206	
40116	Employee Assistance Program	-	
40130	Norton Identity Protection	566	
40131	MASA Transportation Insurance	1,764	
	Printing & Mailing Services		175
40210	Printing	150	
40214	Shipping charges	25	
	Operating Supplies		1,350
40220	Operating Supplies	1,350	
	Subscription & Data Purchases		15,177
40231	Books, Publications, Subscriptions & Databases	15,177	
	Travel Costs		4,977
40320	Travel/Meals/Lodging	4,977	
	Training & Education		18,960
40330	Training & Education	18,960	
	Professional Services		270,000
40530	Appraisal Services	270,000	
	Other Services		1,000
40310	Dues & Memberships	1,000	
<u>Total</u>		<u>\$ 1,330,859</u>	<u>\$ 1,330,859</u>



Business Personal Property

Budget Category	2025 Adopted Budget	2024 Final Budget	\$ Change (2025-2024)	% Change (2025-2024)	% of Total Budget
Personnel Cost	717,005	654,022	62,983	100.00%	53.88%
Benefit Cost	302,215	233,023	69,192	100.00%	22.71%
Printing & Mailing Services	175	50	125	100.00%	0.01%
Operating Supplies	1,350	500	850	100.00%	0.10%
Subscriptions & Data Purchases	15,177	14,610	567	100.00%	1.14%
Training & Education	18,960	1,000	17,960	100.00%	1.42%
Travel Expenditures	4,977	1,500	3,477	100.00%	0.37%
Utilities	-	-	-	0.00%	0.00%
Legal Services	-	-	-	0.00%	0.00%
Professional Services	270,000	-	270,000	0.00%	20.29%
Insurance	-	-	-	0.00%	0.00%
Aerial Photography	-	-	-	0.00%	0.00%
Rentals	-	-	-	0.00%	0.00%
Building & Equipment Maintenance	-	-	-	0.00%	0.00%
Software Maintenance	-	-	-	0.00%	0.00%
Other Services	1,000	1,000	-	100.00%	0.08%
Capital Equipment	-	-	-	0.00%	0.00%
Total	\$ 1,330,859	\$ 905,705	\$ 425,154	100.00%	100%

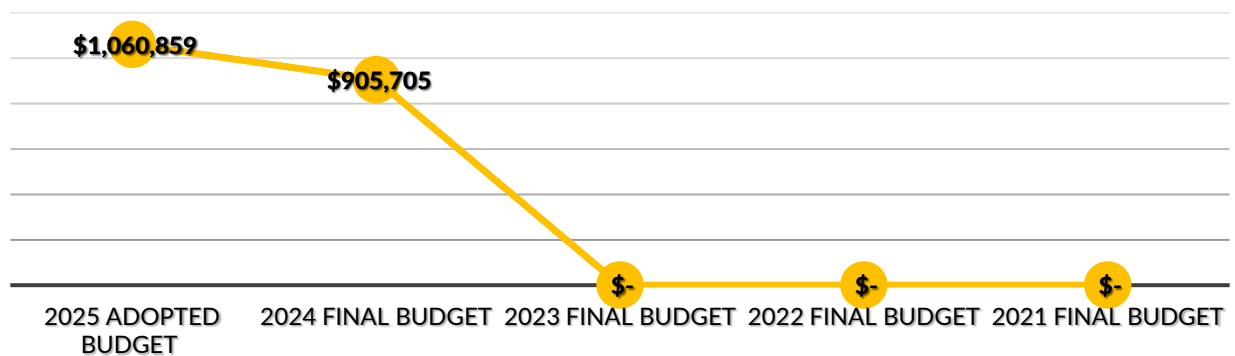


**2025 BUDGET
BY CATEGORY**



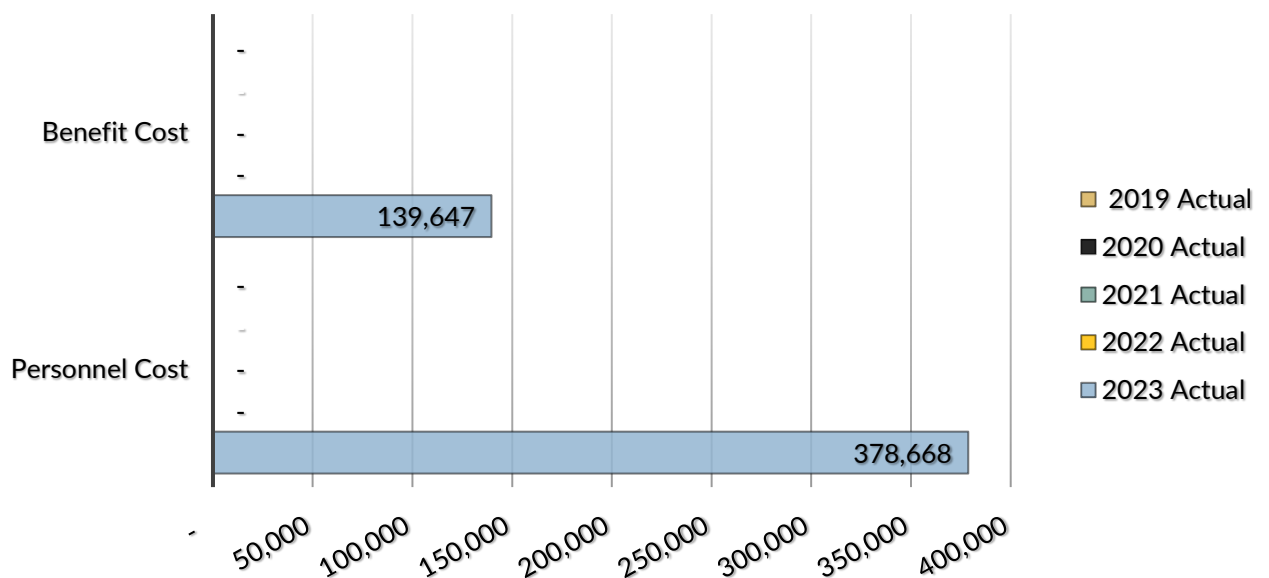
Budget Category	2025 Adopted Budget	2024 Final Budget	2023 Final Budget	2022 Final Budget	2021 Final Budget
Personnel Cost	717,005	654,022	-	-	-
Benefit Cost	302,215	233,023	-	-	-
Printing & Mailing Services	175	50	-	-	-
Operating Supplies	1,350	500	-	-	-
Subscriptions & Data Purchases	15,177	14,610	-	-	-
Training & Education	18,960	1,000	-	-	-
Travel Expenditures	4,977	1,500	-	-	-
Utilities	-	-	-	-	-
Legal Services	-	-	-	-	-
Professional Services	-	-	-	-	-
Insurance	-	-	-	-	-
Aerial Photography	-	-	-	-	-
Rentals	-	-	-	-	-
Building & Equipment Maintenance	-	-	-	-	-
Software Maintenance	-	-	-	-	-
Other Services	1,000	1,000	-	-	-
Capital Equipment	-	-	-	-	-
	<u>\$ 1,060,859</u>	<u>\$ 905,705</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ Increase from Previous Year	155,154	905,705	-	-	-
% Increase from Previous Year	17.1%	100%	0%	0%	0%

BPP Budget History



Budget Category	2023 Actual	2022 Actual	2021 Actual	2020 Actual	2019 Actual
Personnel Cost	378,668	-	-	-	-
Benefit Cost	139,647	-	-	-	-
Printing & Mailing Services	152	-	-	-	-
Operating Supplies	1,048	-	-	-	-
Subscriptions & Data Purchases	13,114	-	-	-	-
Training & Education	7,566	-	-	-	-
Travel Expenditures	-	-	-	-	-
Utilities	-	-	-	-	-
Legal Services	-	-	-	-	-
Professional Services	-	-	-	-	-
Insurance	-	-	-	-	-
Aerial Photography	-	-	-	-	-
Rentals	-	-	-	-	-
Building & Equipment Maintenance	-	-	-	-	-
Software Maintenance	-	-	-	-	-
Other Services	370	-	-	-	-
Capital Equipment	-	-	-	-	-
	<u>\$ 540,566</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ Increase (Decrease) from Prior Yr.	540,566	-	-	-	-
% Increase (Decrease) from Prior Yr.	100.00%	0.00%	0.00%	0.00%	0.00%

Personnel & Benefits Historical Actuals



Personnel Comparison:

Position	2025 Budget	2024 Budget	Net Change
Director of BPP	1	1	-
Personal Property Team Lead	1	1	-
Sr. Personal Property Appraiser	1	1	-
Personal Property Appraiser	6	5	1
Administrative Assistant	1	1	-
<u>Total Net Change</u>	<u>10</u>	<u>9</u>	<u>1</u>

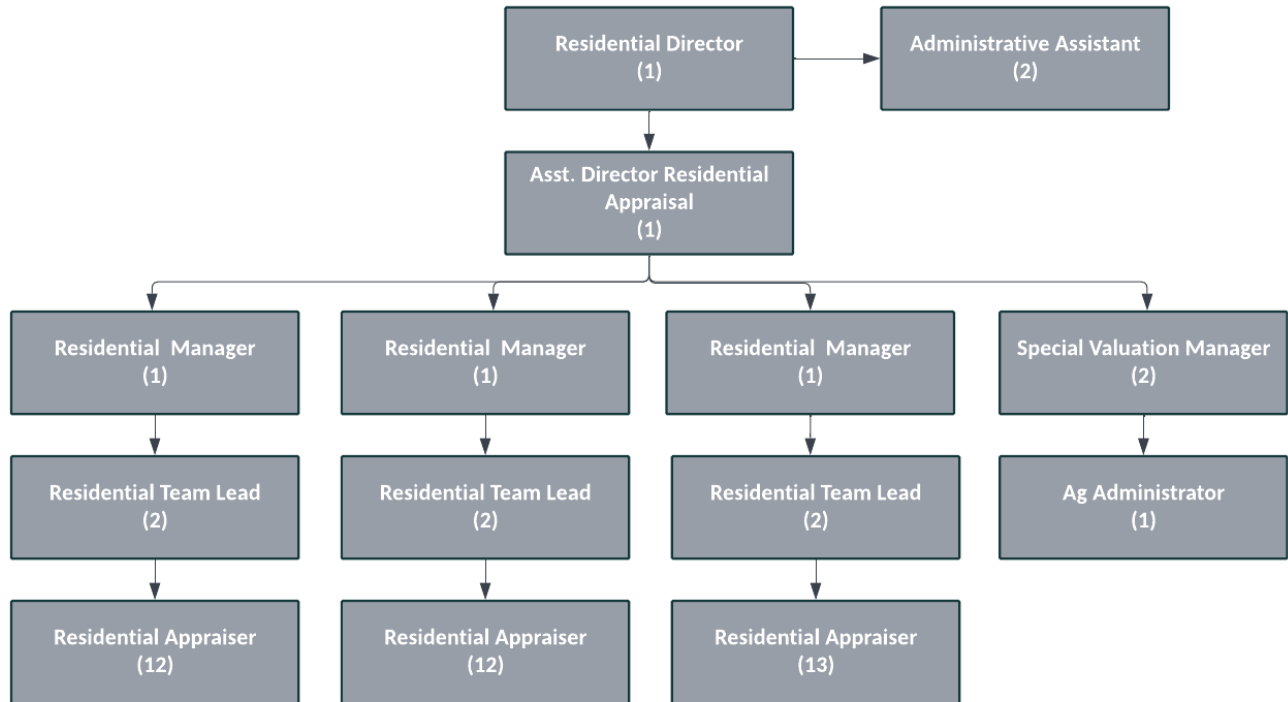




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Residential Appraisal



Employee Position	No. of Positions	Position Grade	Salary Range	Benefit Range	Auto Allowance
Director of Residential Appraisal	1	20	\$ 121,182 - \$ 169,681	\$ 41,709 - \$ 45,472	\$ 8,400
Asst. Director Residential Appraisal	1	18	\$ 103,860 - \$ 145,431	\$ 38,850 - \$ 42,076	\$ 8,400
Residential Manager	3	15	\$ 86,629 - \$ 121,317	\$ 36,005 - \$ 38,698	\$ 8,400
Special Valuation Manager	2	10	\$ 71,130 - \$ 99,609	\$ 33,447 - \$ 35,658	\$ 8,400
Residential Team Lead	6	9	\$ 67,801 - \$ 94,930	\$ 32,897 - \$ 35,002	\$ 8,400
Residential Appraiser	37	5	\$ 49,816 - \$ 69,763	\$ 29,929 - \$ 31,477	\$ 8,400
Administrative Assistant	2	4	\$ 46,842 - \$ 65,582	\$ 29,438 - \$ 30,892	\$ -
Ag Administrator	1	3	\$ 45,448 - \$ 63,627	\$ 29,208 - \$ 30,618	\$ -



Mission Statement

The mission of the Residential Appraisal department of the Travis Central Appraisal District is to incorporate best practices to provide accurate appraisals of all residential properties in Travis County at market value, equally and uniformly in a professional and ethical manner within the framework of the Texas Property Tax Code and USPAP, subject to jurisdictional exceptions, and within the guidelines and standards of IAAO. The residential department is also responsible for the appraisals of all taxable land parcels and determining if the property is qualified for open space valuation in Travis County.

Goals & Objectives

The Residential Appraisal department is responsible for the fair and equitable appraisal of all residential property in Travis County, including houses, mobile homes, duplexes, triplexes, fourplexes and residential condominiums. This department is responsible for applying the generally accepted appraisal methods to estimate the value of all residential property in Travis County and producing an accurate residential appraisal roll. This department is also responsible for the scheduling that allows for the systematic processing of residential protests in a timely manner that will allow the district to certify timely. This department values all land, builder's inventory, and places productivity (usually call Ag) values on properties.

Performance Measures/Indicators:		2023 Actual	2024 Estimated	2025 Projected
Fieldwork	Total Field Cards	43,580	31,899	33,494
	New Construction added to Roll	5,486	5,760	6,048
	Number of Permits Processed	12,294	13,154	14,770
	Number of Sales Transaction	14,469	15,192	15,952
NOAV	Properties noticed by April 15	218,085	384,000	387,839
	Total noticed properties	400,287	404,210	408,252
	% noticed by April 15	54.5%	95%	95%
Special Valuation Applications		1,428	1,471	1,515
Informal Hearings		64,570	67,898	71,188
Formal Hearings		25,418	26,962	28,310



Key Tasks and Deadlines

Tasks	Deadline	Key Players
Fieldwork Inspections	February 1	Residential Appraisers
Agricultural Applications	February 1	Land-Residential Manager, Ag Administrator
Sales Verification	March 1	Residential Appraisers
Fieldwork Inspections- Agricultural	March 31	Residential Appraisers
Property Value Study Prep	April 1	Residential Director
Valuation – Schedule building	April 11	Residential Director & Managers
Valuation – Calibration	April 11	Residential Appraisers
Valuation- Schedule Building	April 11	Residential Appraisers
Protest – Evidence Preparation	May 15	Residential Appraisers
Protest – Hearings	July 19	Residential Appraisers
Division Priority Planning	September 15	Residential Director
Arbitrations	Year Round	Residential Specialist, Director, Managers, Team Leads



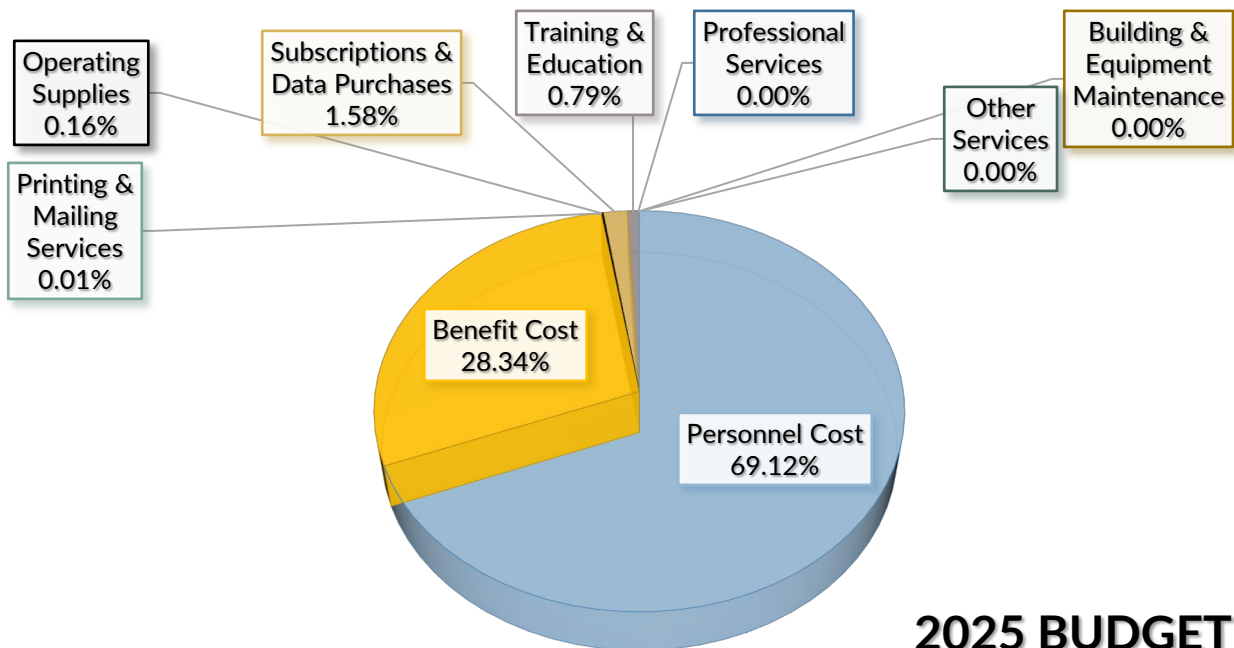
Residential Appraisal

<u>GL Code</u>	<u>Description</u>	<u>GL Total</u>	<u>Budget Category</u>
			<u>Total</u>
	Personnel Costs		3,968,061
40101	Salaries	3,508,061	
40107	Overtime	40,000	
40119	Auto Allowance	420,000	
40108	Seasonal & Temporary	-	
	Benefit Costs		1,627,077
40111	Retirement (TCDRS)	377,467	
40128	Retirement (401(a) Plan)	105,242	
40127	Deferred Compensation (457(b) match)	87,702	
40112	Health Insurance	922,200	
40113	Dental Insurance	21,141	
40114	Life Insurance	11,016	
40115	Disability Insurance	23,195	
40124	Long Term Care Insurance	15,900	
40110	Medicare	50,867	
40116	Employee Assistance Program	-	
40130	Norton Identity Protection	2,998	
40131	MASA Transportation Insurance	9,349	
	Printing & Mailing Services		775
40210	Printing	750	
40214	Shipping charges	25	
	Operating Supplies		8,985
40220	Operating Supplies	8,985	
	Subscription & Data Purchases		90,715
40231	Books, Publications, Subscriptions & Databases	90,715	
	Training & Education		45,550
40330	Training & Education	45,550	
	Travel Costs		11,051
40320	Travel/Meals/Lodging	11,051	
	Professional Services		150,000
40530	Appraisal Services	150,000	
	Other Services		3,500
40310	Dues & Memberships	3,500	
Total		\$ 5,905,714	\$ 5,905,714



Residential Appraisal

Budget Category	2025 Adopted Budget	2024 Adopted Budget	\$ Change (2024-2023)	% Change (2024-2023)	% of Total Budget
Personnel Cost	3,968,061	4,114,442	(146,381)	-3.56%	67.19%
Benefit Cost	1,627,077	1,431,629	195,448	13.65%	27.55%
Printing & Mailing Services	775	500	275	55.00%	0.01%
Operating Supplies	8,985	3,000	5,985	199.50%	0.15%
Subscriptions & Data Purchases	90,715	5,225	85,490	1636.17%	1.54%
Training & Education	45,550	35,000	10,550	30.14%	0.77%
Travel Expenditures	11,051	-	11,051	0.00%	0.19%
Utilities	-	-	-	0.00%	0.00%
Legal Services	-	-	-	0.00%	0.00%
Professional Services	150,000	-	150,000	0.00%	2.54%
Insurance	-	-	-	0.00%	0.00%
Aerial Photography	-	-	-	0.00%	0.00%
Rentals	-	-	-	0.00%	0.00%
Building & Equipment Maintenance	-	-	-	0.00%	0.00%
Software Maintenance	-	-	-	0.00%	0.00%
Other Services	3,500	3,500	-	0.00%	0.06%
Capital Equipment	-	-	-	0.00%	0.00%
Total	\$ 5,905,714	\$ 5,593,296	\$ 312,418	5.59%	100%

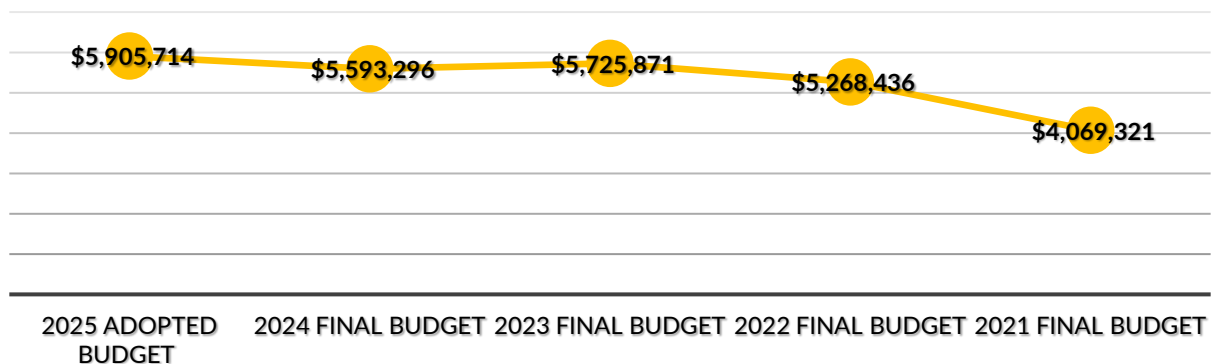


**2025 BUDGET
BY CATEGORY**



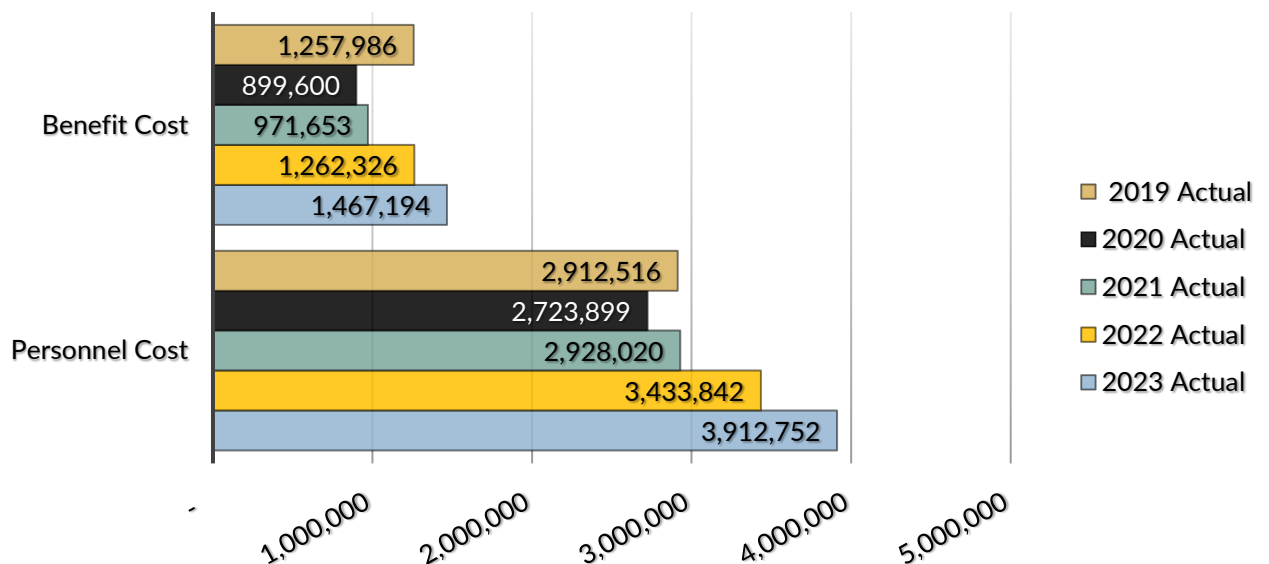
Budget Category	2025 Adopted Budget	2024 Final Budget	2023 Final Budget	2022 Final Budget	2021 Final Budget
Personnel Cost	3,968,061	4,114,442	4,326,199	3,761,255	3,018,307
Benefit Cost	1,627,077	1,431,629	1,354,547	1,470,636	1,014,539
Printing & Mailing Services	775	500	900	500	900
Operating Supplies	8,985	3,000	3,000	3,000	2,850
Subscriptions & Data Purchases	90,715	5,225	10,225	2,725	2,725
Training & Education	45,550	35,000	27,500	27,500	27,500
Travel Expenditures	11,051	-	-	-	-
Utilities	-	-	-	-	-
Legal Services	-	-	-	-	-
Professional Services	150,000	-	-	-	-
Insurance	-	-	-	-	-
Aerial Photography	-	-	-	-	-
Rentals	-	-	-	-	-
Building & Equipment Maintenance	-	-	-	-	-
Software Maintenance	-	-	-	-	-
Other Services	3,500	3,500	3,500	2,820	2,500
Capital Equipment	-	-	-	-	-
	<u>\$ 5,905,714</u>	<u>\$ 5,593,296</u>	<u>\$ 5,725,871</u>	<u>\$ 5,268,436</u>	<u>\$ 4,069,321</u>
\$ Increases from Previous Year	312,418	(132,575)	457,435	1,199,115	401,739
% Increase from Previous Year	5.59%	-2.32%	8.68%	29.47%	10.95%

Residential Budget History



Budget Category	2023 Actual	2022 Actual	2021 Actual	2020 Actual	2019 Actual
Personnel Cost	3,912,752	3,433,842	2,928,020	2,723,899	2,912,516
Benefit Cost	1,467,194	1,262,326	971,653	899,600	1,257,986
Printing & Mailing Services	657	45	892	272	12,554
Operating Supplies	2,096	2,364	2,287	2,775	2,234
Subscriptions & Data Purchases	944	1,268	54	233	1,260
Training & Education	31,746	33,694	22,932	8,445	14,586
Travel Expenditures	27	4,513	-	-	-
Utilities	-	-	-	-	-
Legal Services	-	-	-	-	-
Professional Services	-	-	-	-	-
Insurance	-	-	-	-	-
Aerial Photography	-	-	-	-	-
Rentals	-	-	-	-	-
Building & Equipment Maintenance	-	-	-	-	-
Software Maintenance	-	-	-	-	-
Other Services	3,037	3,138	2,163	2,420	2,460
Capital Equipment	-	-	-	-	-
	<u>\$ 5,418,452</u>	<u>\$ 4,741,190</u>	<u>\$ 3,928,000</u>	<u>\$ 3,637,644</u>	<u>\$ 4,203,596</u>
\$ Increase (Decrease) from Prior Yr.	677,263	813,189	290,356	(565,952)	(245,035)
% Increase (Decrease) from Prior Yr.	14.28%	20.70%	7.98%	-13.46%	-5.51%

Personnel & Benefits Historical Actuals



Personnel Comparison:

Position	2025 Budget	2024 Budget	Net Change
Director Residential Appraisal	1	1	-
Assistant Director Residential Appraisal	1	1	-
Residential Manager	3	3	-
Special Valuation Manager	2	1	1
Residential Team Lead	6	6	-
Arbitration Appraiser	0	2	(2)
Residential Appraiser	37	38	(1)
Administrative Assistant	2	1	1
Ag Administrator	1	1	-
Support Specialist	0	1	(1)
<u>Total Net Change</u>	<u>53</u>	<u>55</u>	<u>(2)</u>

- (1) Arbitration Appraisers moved to the litigation department
 (2) Support Specialist title change only



Appraisal Review Board (ARB)

Independent Review Body
(Not a TCAD Department)



Appraisal Review Board (ARB)

When the Texas Legislature enacted the Texas Property Tax Code, they realized the need to have an administrative remedy outside of district court for property owners to address concerns relating to the appraisal district's determination of market values. The answer was the establishment of Appraisal Review Boards (ARB). The ARB is an independent, impartial group of citizens authorized to resolve disputes between taxpayers and the appraisal district.

ARB members are appointed by the Local Administrative District Judge for two- year terms. At the end of their term, and ARB member may reapply for another period of two years for a total of three consecutive two-year terms. To qualify for service on the ARB, an individual must be a resident of Travis County for at least two years before taking office. No employees or offices of the appraisal district or any taxing unit within Travis County, past or present, may sit on the ARB. The individuals cannot be closely related to any tax agent or tax appraiser within the appraisal district boundaries.

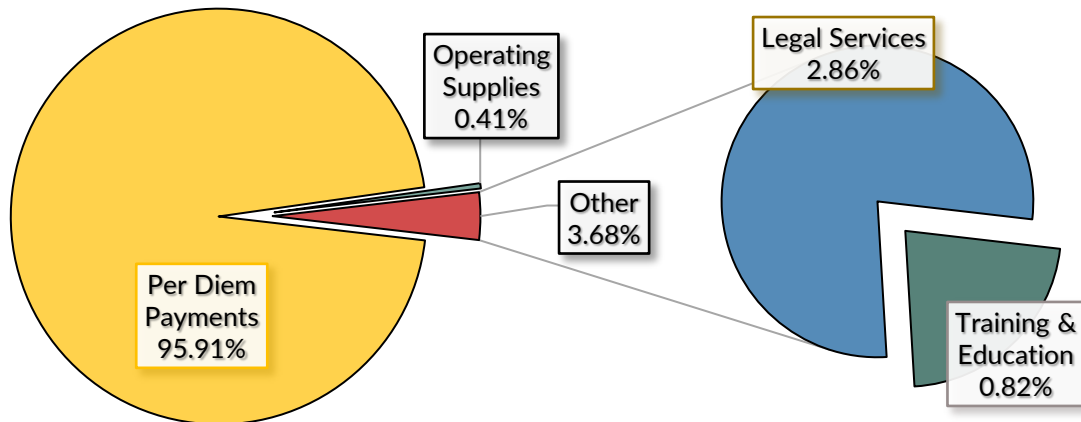
For cost savings purposes, the ARB meets at the appraisal district office; however, it is not controlled by the appraisal district and is a separate authoritative body. The ARB has no role in the day-to-day operations of the appraisal office or in appraising property. The ARB only has authority over protests submitted to it. Only in resolving taxpayer protests can the ARB make changes or set a value on its own. Such a change only affects the property in question and decisions are binding only for the year in question.

Appraisal Review Board (ARB)			
GL Code	Description	GL Total	Budget Category Total
	Per Diem Expenditures		1,173,125
40100	Per Diem Payments		
	Hearing Cost	1,063,075	
	Officer Non-hearing Pay	56,550	
	New Member Orientation	1,000	
	Committee Work	2,500	
	Pay during training	50,000	
	Operating Supplies		5,000
40220	Operating Supplies	5,000	
	Training & Education		10,000
40330	Training & Education	10,000	
	Legal Services		35,000
40510	Attorney & Court Costs	35,000	
Total		1,223,125	1,223,125



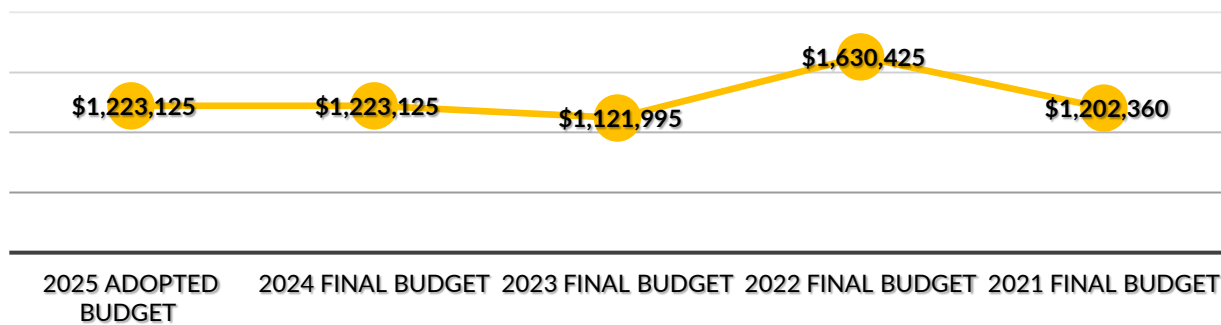
Budget Category	2025 Adopted Budget	2024 Adopted Budget	\$ Change (2024-2025)	% Change (2024-2025)	% of Total Budget
Per Diem Payments	1,173,125	1,173,125	-	0.0%	95.9%
Operating Supplies	5,000	5,000	-	0.0%	0.4%
Training & Education	10,000	10,000	-	0.0%	0.8%
Legal Services	35,000	35,000	-	0.0%	2.9%
	<u>1,223,125</u>	<u>1,223,125</u>	<u>-</u>	<u>0%</u>	<u>100.0%</u>

2025 BUDGET BY FUNCTION



Budget Category	2025 Adopted Budget	2024 Final Budget	2023 Final Budget	2022 Final Budget	2021 Final Budget
Per Diem Payments	1,173,125	1,173,125	1,071,995	1,580,425	1,171,140
Operating Supplies	5,000	5,000	5,000	5,000	1,420
Training & Education	10,000	10,000	10,000	10,000	9,800
Legal Services	35,000	35,000	35,000	35,000	20,000
	<u>\$ 1,223,125</u>	<u>\$ 1,223,125</u>	<u>\$ 1,121,995</u>	<u>\$ 1,630,425</u>	<u>\$ 1,202,360</u>
\$ Increase from Previous Year	-	101,130	(508,430)	428,065	(86,490)
% Increase from Previous Year	\$ -	9.01%	-31.18%	35.60%	-6.71%

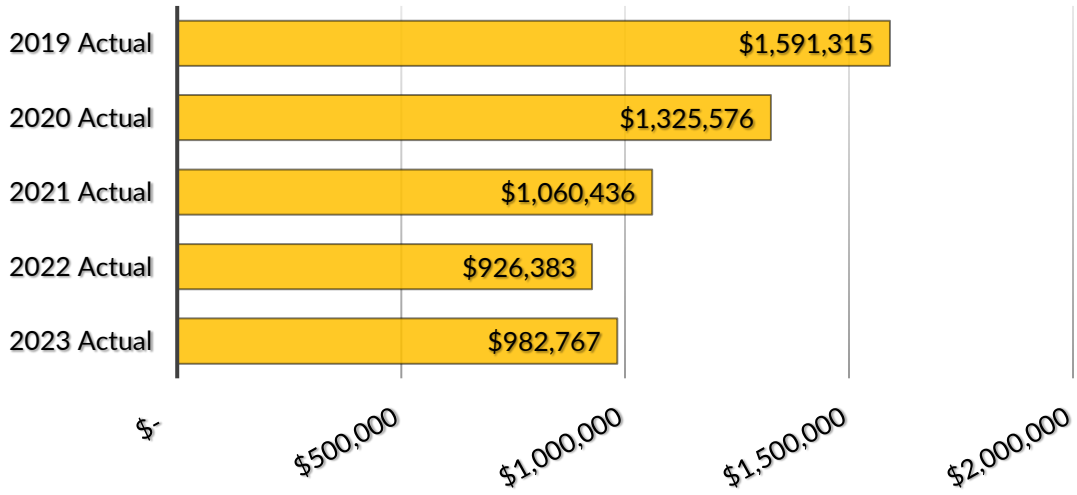
ARB Budget History



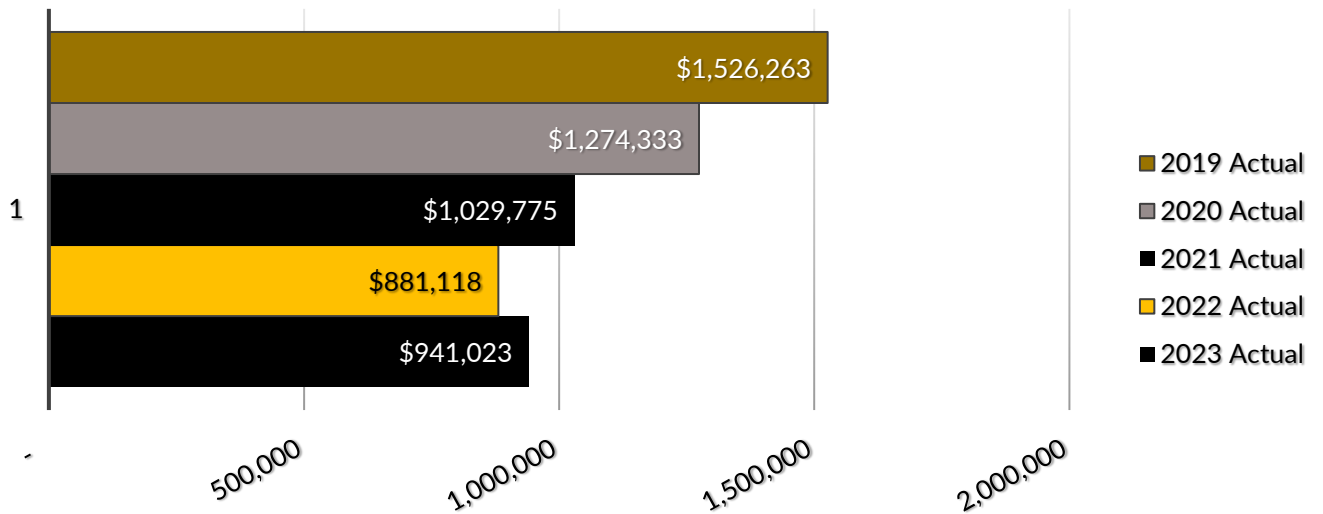
Budget Category	2023 Actual	2022 Actual	2021 Actual	2020 Actual	2019 Actual
Per Diem Payments	941,023	881,118	1,029,775	1,274,333	1,526,263
Operating Supplies	4,524	3,145	1,277	4,690	14,845
Subscriptions & Data Purchases	-	53	1,401	-	1,320
Training & Education	820	-	9,800	7,350	8,890
Travel Expenditures	-	-	-	-	324
Legal Services	36,400	42,067	18,183	39,203	39,674
	<u>\$ 982,767</u>	<u>\$ 926,383</u>	<u>\$ 1,060,436</u>	<u>\$ 1,325,576</u>	<u>\$ 1,591,315</u>
\$ Increase (Decrease) from Prior Yr.	\$ 56,384	(134,053)	(265,140)	(265,739)	1,157,432
% Increase (Decrease) from Prior Yr.	6.09%	-12.64%	-20.00%	-16.70%	266.76%



ARB Historial Expenditures



ARB Historial Per Diem Payments





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850 EAL Holding Corp.

(Component Unit of the District)



The 850 EAL Holding Corporation is a separate legal entity established in 2019 to finance the building acquisition and renovation of the district's office located at 850 E. Anderson Lane. Since the entity's primary purpose is to support the district, the 850 EAL Holding Corp. is reported as a blended component unit of the district and presented as a special revenue fund and a part of the governmental activities of the District in the financial statements.

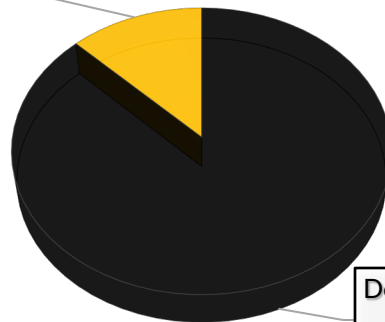
850 EAL Holding Corp. (Debt Administration)			
GL Code	Description	GL Total	Budget Category Total
	Debt Administration		748,838
40930	Debt Service- Principal	654,742	
40931	Debt Service- Interest	94,096	
	Total	\$ 748,838	\$ 748,838



Budget Category	2025 Adopted Budget	2024 Adopted Budget	\$ Change (2025-2024)	% Change (2025-2024)	% of Total Budget
Debt Service- Principal	654,742	374,611	280,131	74.8%	87.4%
Debt Service- Interest	94,096	374,227	(280,131)	-74.9%	12.6%
	<u>\$ 748,838</u>	<u>\$ 748,838</u>	<u>\$ -</u>	<u>0.00%</u>	<u>100.00%</u>

Debt Service-Interest, 94,096 , \$0

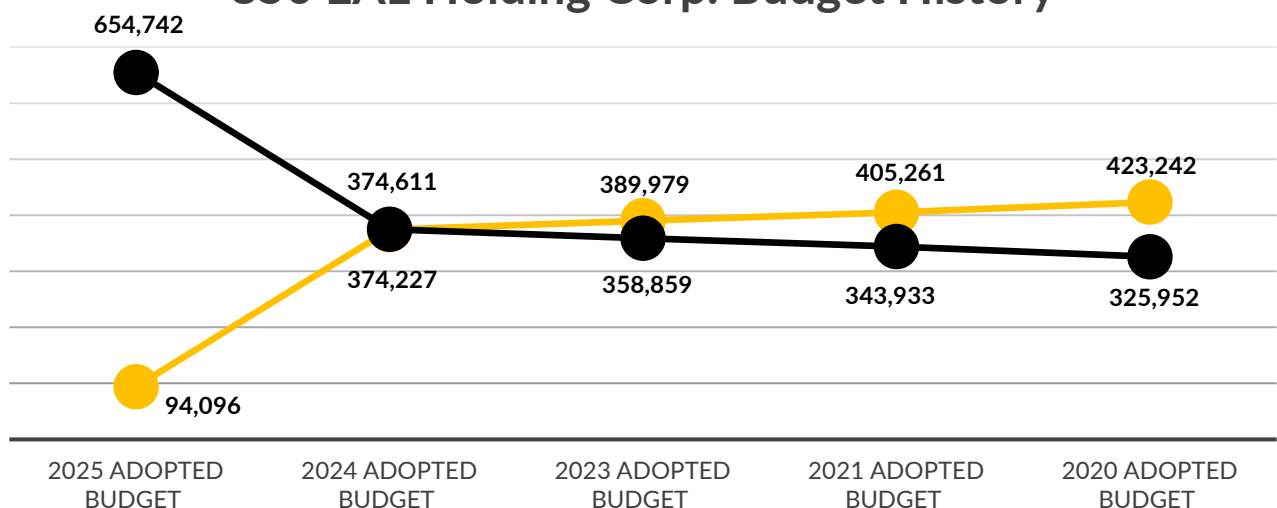
2025 ADOPTED BUDGET



Debt Service-Principal, \$654,742

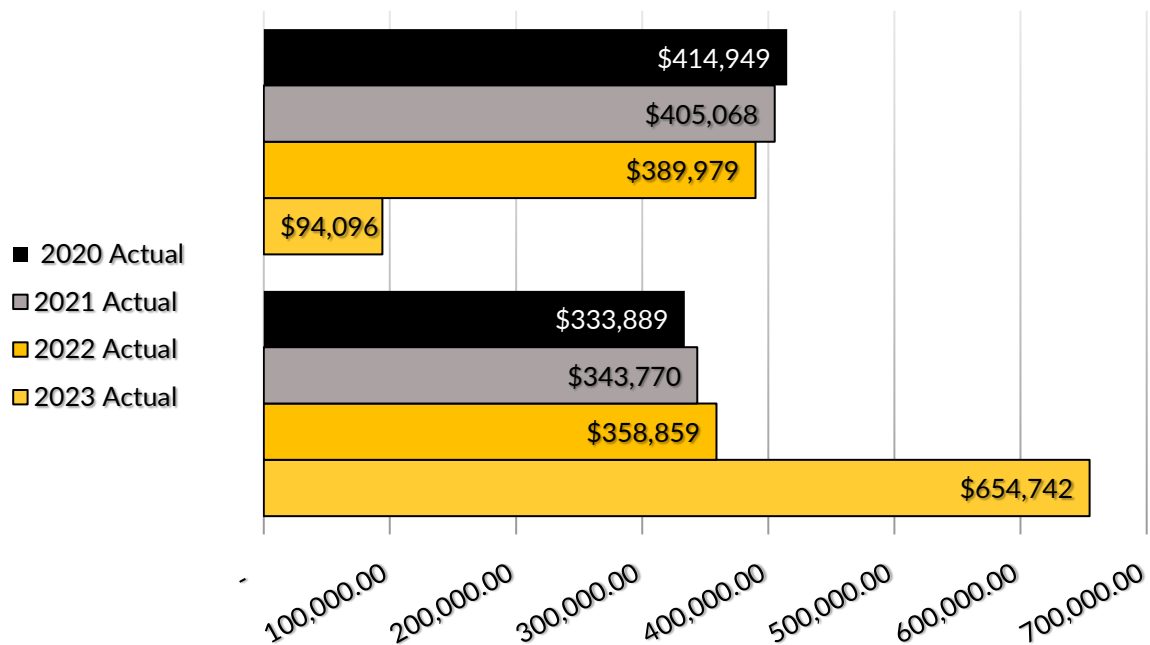
Budget Category	2025 Adopted Budget	2024 Adopted Budget	2023 Adopted Budget	2021 Adopted Budget	2020 Adopted Budget
Debt Service- Principal	654,742	374,611	358,859	343,933	325,952
Debt Service- Interest	94,096	374,227	389,979	405,261	423,242
	<u>\$ 748,838</u>	<u>\$ 748,838</u>	<u>\$ 748,838</u>	<u>\$ 749,194</u>	<u>\$ 749,194</u>
\$ Increases from Previous Year	(0)	-	-	-	-
% Increase from Previous Year	0.00%	100.00%	0.00%	0.00%	0.00%

850 EAL Holding Corp. Budget History



Budget Category	2023 Actual	2022 Actual	2021 Actual	2020 Actual
Debt Service- Principal	654,742.00	358,859.32	343,769.69	333,889.39
Debt Service- Interest	94,096.00	389,978.60	405,068.23	414,948.53
	<u>\$ 748,838</u>	<u>\$ 748,838</u>	<u>\$ 748,838</u>	<u>\$ 748,838</u>
\$ Increase (Decrease) from Prior Yr.	-	-	-	-
% Increase (Decrease) from Prior Yr.	0%	0%	0%	0%

Debt Administration Historical Actuals



STATISTICAL SECTION





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Demographic & Economic Statistics

FY 2014-2023

Fiscal Year	Travis County Population ⁽¹⁾	Travis County Personal Income (In Thousands) ⁽²⁾	Travis County Per Capita Personal Income ⁽²⁾	Single Family Home Sales in the Austin Area ⁽³⁾	Average Home Price in the Austin Area ⁽³⁾	Travis County Un-employment Rate ⁽⁴⁾
2014	1,122,788	66,239,170	58,995	29,620	302,008	4.1%
2015	1,148,867	68,576,470	59,691	28,420	322,731	3.3%
2016	1,178,949	70,785,189	60,041	34,893	341,871	3.4%
2017	1,206,333	78,515,971	65,086	33,154	364,456	2.9%
2018	1,231,806	85,814,637	69,666	34,798	377,730	2.9%
2019	1,256,776	90,918,372	72,343	35,742	388,236	2.6%
2020	1,290,188	94,348,886	73,128	38,255	418,375	6.2%
2021	1,302,956	107,315,870	82,363	41,868	539,724	3.6%
2022	1,318,775	113,981,201	86,430	36,809	623,504	2.7%
2023	1,336,643	Information Not Available		30,595	579,380	3.6%

Sources:

- (1) City of Austin Demographer
- (2) Bureau of Economic Analysis, Department of Commerce
- (3) Texas A&M University, Real Estate Research Center
- (4) Texas Workforce Commission

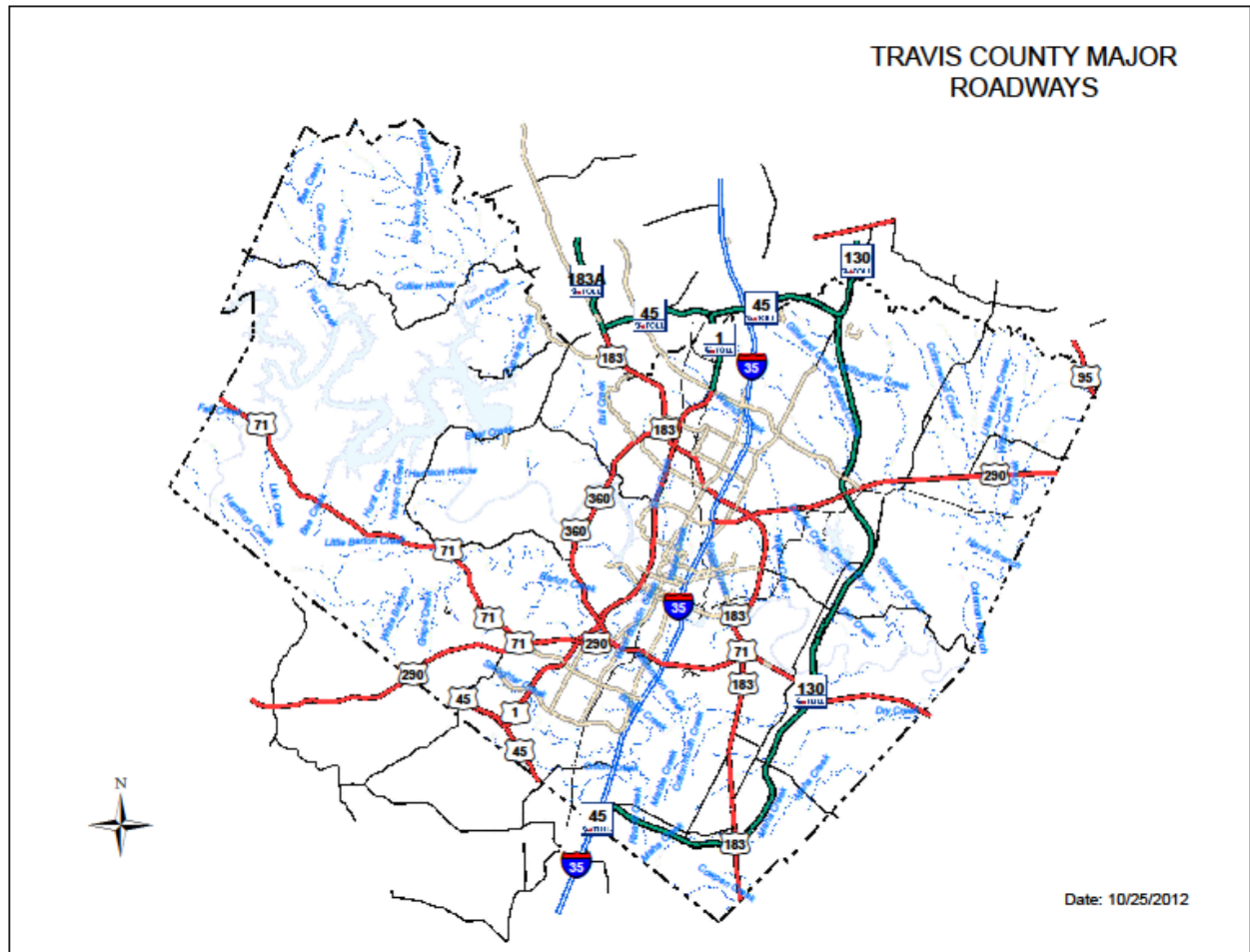
Notes: Prior years may have been updated by the source.



Travis County Demographics

Travis County is located in south central Texas astride the Balcones Fault, the boundary between the Edwards Plateau to the west and the Blackland Prairies to the east. The county seat, Austin, is also the capital of Texas.

Entity ID	Entity Cd	Entity Name	M&O Tax Rate	I&S Tax Rate	Total Tax Rate
1003	03	TRAVIS COUNTY	0.26971	0.03495	0.30466



TRAVIS COUNTY DEMOGRAPHICS

Established:	January 25, 1840
County Seat:	Austin
2020 Population:	1,290,188
2023 Est Population:	1,344,328
Square Miles:	1,022
Jurisdictions:	15 Schools
	1 Junior College
	21 Cities
	120 Special Districts
	33 Other Entities

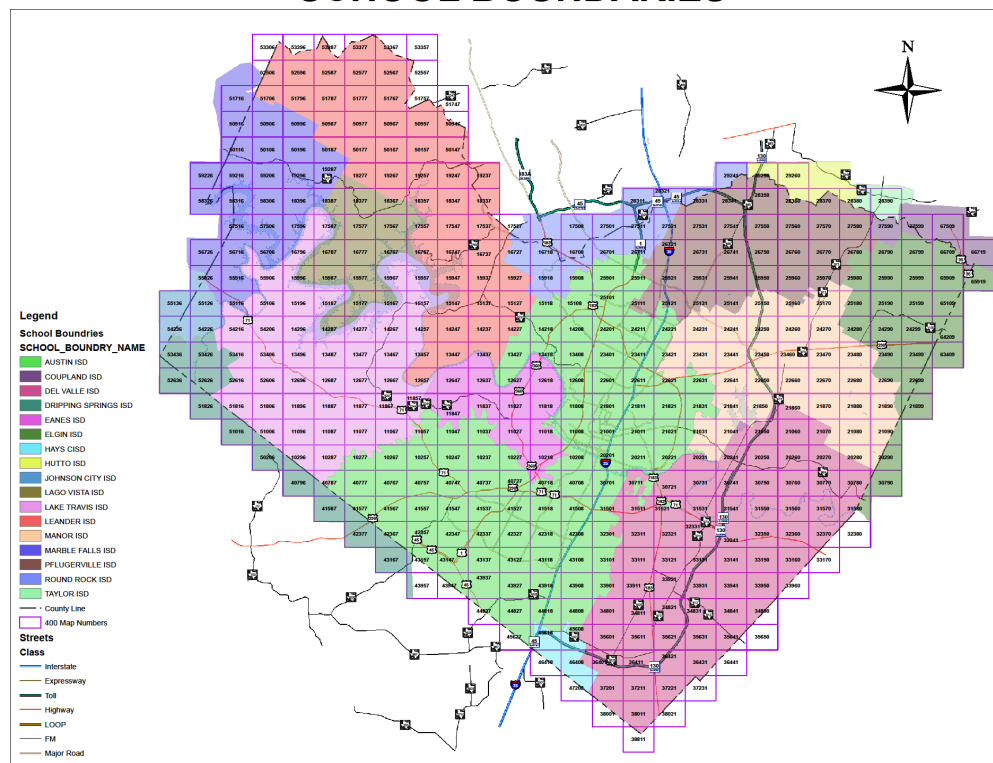


Travis County School Districts

Travis County has 6 school districts wholly contained within its boundaries and 9 school districts which are shared across county lines. Austin ISD is the largest school district in Travis County and one of the largest school districts in the state.

Entity ID	Entity Cd	Entity Name	M&O Tax Rate	I&S Tax Rate	Total Tax Rate
1001	01	AUSTIN ISD	0.73650	0.12300	0.85950
1005	06	DEL VALLE ISD	0.67280	0.33000	1.00280
1006	07	LAKE TRAVIS ISD	0.74660	0.32750	1.07410
1007	08	EANES ISD	0.76800	0.12000	0.88800
1009	1A	HAYS CONSOLIDATED ISD	0.66920	0.48770	1.15690
1023	16	LAGO VISTA ISD	0.69920	0.32000	1.01920
1026	19	PFLUGERVILLE ISD	0.78920	0.32000	1.10920
1027	2A	ELGIN ISD	0.75750	0.46820	1.22570
1037	22	COUPLAND ISD	0.66920	0.50000	1.16920
1042	3A	MARBLE FALLS ISD	0.67250	0.21530	0.88780
1053	34	MANOR ISD	0.69160	0.39450	1.08610
1057	38	DRIPPING SPRINGS ISD	0.75750	0.35000	1.10750
1059	4A	JOHNSON CITY ISD	0.66920	0.19390	0.86310
1072	5A	ROUND ROCK ISD	0.72100	0.19800	0.91900
1098	69	LEANDER ISD	0.77870	0.33000	1.10870

SCHOOL BOUNDARIES



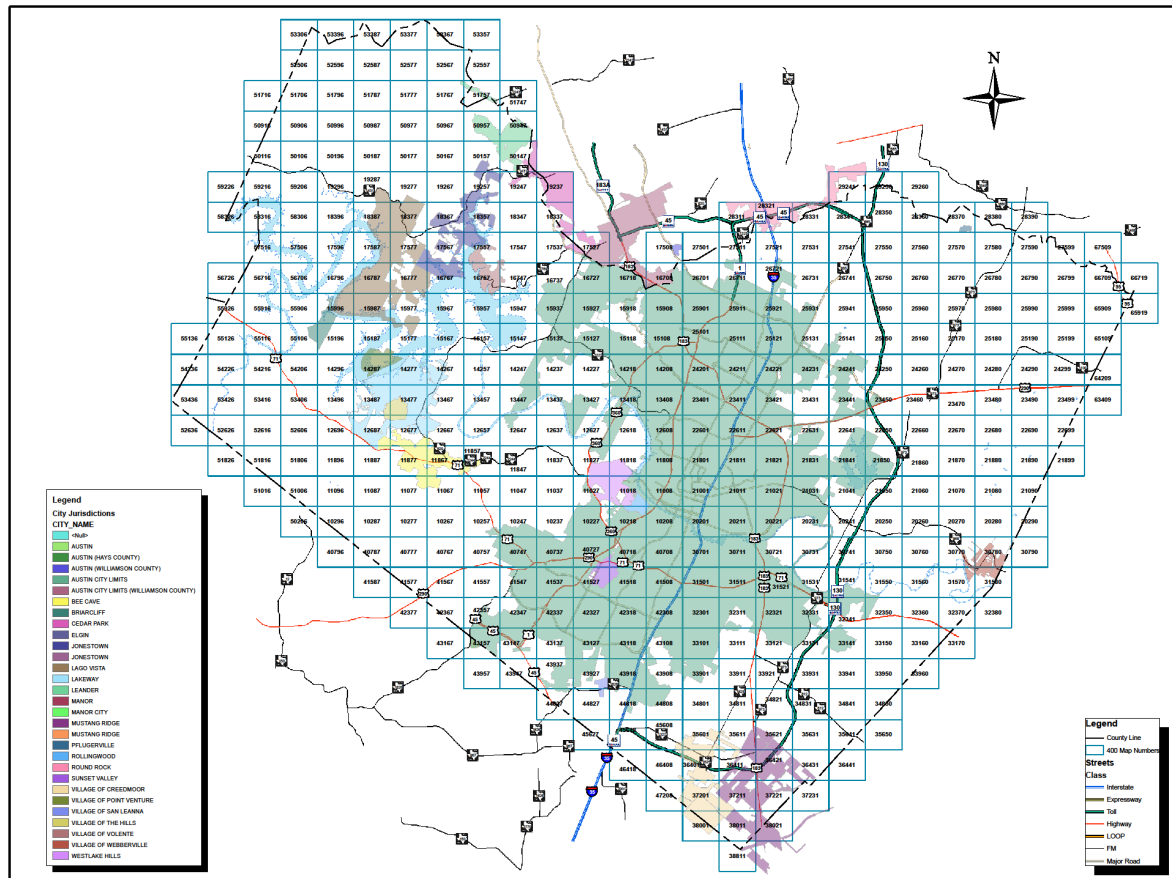
TRAVIS COUNTY CITIES

Travis County has 21 cities within its boundaries, including the state capital of Austin. Austin is the fourth-largest city in the state and the eleventh-largest city in the United States. Residents of the area represent a diverse mixture of government employees, college students and staff, musicians, high-tech workers, and business people.

Entity ID	Entity Cd	Entity Name	M&O Tax Rate	I&S Tax Rate	Total Tax Rate
1002	02	CITY OF AUSTIN	0.35770	0.08810	0.44580
1004	05	CITY OF MANOR	0.48020	0.19870	0.67890
1008	09	CITY OF WEST LAKE HILLS	0.11780	0.06080	0.17860
1018	11	CITY OF ROLLINGWOOD	0.09660	0.09510	0.19170
1019	12	VILLAGE OF SAN LEANNA	0.24980	-	0.24980
1031	2F	CITY OF ROUND ROCK	0.23852	0.10348	0.34200
1035	20	CITY OF PFLUGERVILLE	0.24850	0.28770	0.53620
1036	21	CITY OF LAKEWAY	0.10450	0.03950	0.14400
1046	3F	CITY OF CEDAR PARK	0.19437	0.17563	0.37000
1065	40	CITY OF CREEDMOOR	0.45000	-	0.45000
1071	49	CITY OF LAGO VISTA	0.29890	0.11500	0.41390
1075	5F	CITY OF ELGIN	0.36327	0.13497	0.49824
1076	5G	VILLAGE OF VOLENTE	0.07230	-	0.07230
1077	5H	VILLAGE OF WEBBERVILLE	0.05850	0.11150	0.17000
1078	50	CITY OF JONESTOWN	0.33430	0.05620	0.39050
1083	55	VILLAGE OF BRIARCLIFF	0.04150	0.02650	0.06800
1090	6F	CITY OF LEANDER	0.26286	0.15443	0.41728
1096	61	CITY OF MUSTANG RIDGE	0.25150	0.01370	0.26520
1102	7E	VILLAGE OF THE HILLS	0.07500	0.02500	0.10000
1103	7F	VILLAGE OF POINT VENTURE	0.08583	-	0.08583
1122	83	CITY OF BEE CAVE	-	0.02000	0.02000



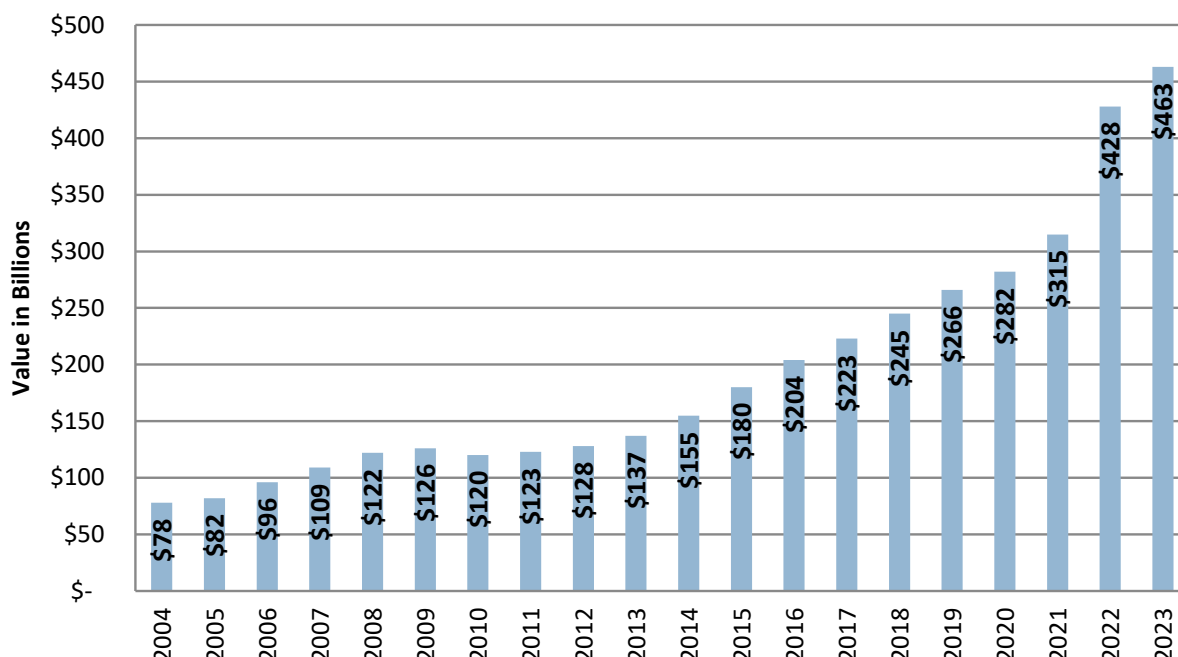
CITY BOUNDARIES



20 YEAR HISTORY OF APPRAISAL ROLL VALUES

2023 was the thirteenth consecutive year of appraisal roll growth.

Year	Total Appraisal Roll	Appraisal Roll in Billions	Change from Prior Year	Percent Change
2004	\$ 77,780,497,021	\$ 78	\$ 1,312,197,337	1.72%
2005	\$ 82,376,017,030	\$ 82	\$ 4,595,520,009	5.91%
2006	\$ 95,938,443,366	\$ 96	\$ 13,562,426,336	16.46%
2007	\$ 108,849,163,598	\$ 109	\$ 12,910,720,232	13.46%
2008	\$ 121,880,175,682	\$ 122	\$ 13,031,012,084	11.97%
2009	\$ 125,920,708,866	\$ 126	\$ 4,040,533,184	3.32%
2010	\$ 120,247,416,959	\$ 120	\$ (5,673,291,907)	-4.51%
2011	\$ 123,196,201,548	\$ 123	\$ 2,948,784,589	2.45%
2012	\$ 128,176,409,480	\$ 128	\$ 4,980,207,932	4.04%
2013	\$ 136,609,794,659	\$ 137	\$ 8,433,385,179	6.58%
2014	\$ 154,513,882,900	\$ 155	\$ 17,904,088,241	13.11%
2015	\$ 179,776,622,324	\$ 180	\$ 25,262,739,424	16.35%
2016	\$ 203,900,582,596	\$ 204	\$ 24,123,960,272	13.42%
2017	\$ 223,147,520,227	\$ 223	\$ 19,246,937,631	9.44%
2018	\$ 245,338,206,315	\$ 245	\$ 22,190,686,088	9.94%
2019	\$ 266,184,989,892	\$ 266	\$ 20,846,783,577	8.50%
2020	\$ 281,851,353,216	\$ 282	\$ 15,666,363,324	5.89%
2021	\$ 314,594,449,350	\$ 315	\$ 32,743,096,134	11.62%
2022	\$ 428,452,895,722	\$ 428	\$ 113,858,446,372	36.19%
2023	\$ 463,332,450,474	\$ 463	\$ 34,879,554,752	8.14%



ALL JURISDICTION CERTIFIED VALUES

EntityID	Entity_Name	Entity_Type	Market	NetTaxable
1138	ACC DIST - WMSN CO	J	\$ 537,257	\$ 520,255
1864723	ALTESSA MUD	M	\$ 8,899,554	\$ 8,757,882
1439214	ANDERSON MILL LIMITED DISTRICT	M	\$ 35,330,892	\$ 24,271,220
1097	AUSTIN COMM COLL DIST	J	\$ 377,649,661,467	\$ 289,223,027,459
1895742	AUSTIN DOWNTOWN PUBLIC IMPROVE	P	\$ 22,016,105,647	\$ 17,035,126,873
1001	AUSTIN ISD	S	\$ 274,130,079,463	\$ 197,384,085,678
1124	AUSTIN MUD NO 1	M	\$ 22,801	\$ 22,801
1125	AUSTIN MUD NO 2	M	\$ 202	\$ 202
1126	AUSTIN MUD NO 3	M	\$ 40,318	\$ 40,318
1895743	BACKYARD PID	P	\$ 7,032,889	\$ 7,032,889
1364190	BASTROP-TRAVIS COUNTIES ESD NO 1	E	\$ 755,024,225	\$ 560,660,969
1890601	BELLA FORTUNA PID	P	\$ 64,931,914	\$ 62,552,976
1329420	BELVEDERE MUD	M	\$ 486,767,738	\$ 379,428,982
1895751	BRIARWOOD MUD	M	\$ 7,234,395	\$ 56,606
1002	CITY OF AUSTIN	C	\$ 320,042,984,815	\$ 224,788,575,368
1122	CITY OF BEE CAVE	C	\$ 4,349,162,180	\$ 3,248,318,249
1046	CITY OF CEDAR PARK	C	\$ 2,222,889,819	\$ 1,647,759,015
1065	CITY OF CREEDMOOR	C	\$ 282,931,873	\$ 179,086,357
1075	CITY OF ELGIN	C	\$ 436,247,402	\$ 310,384,241
1078	CITY OF JONESTOWN	C	\$ 1,558,117,146	\$ 1,093,304,798
1071	CITY OF LAGO VISTA	C	\$ 3,307,869,802	\$ 2,404,921,642
1036	CITY OF LAKEWAY	C	\$ 9,840,119,523	\$ 7,920,380,976
1090	CITY OF LEANDER	C	\$ 3,968,079,852	\$ 2,970,150,293
1004	CITY OF MANOR	C	\$ 2,694,149,348	\$ 2,181,809,435
1096	CITY OF MUSTANG RIDGE	C	\$ 322,632,060	\$ 208,823,366
1035	CITY OF PFLUGERVILLE	C	\$ 14,745,239,353	\$ 11,236,739,477
1018	CITY OF ROLLINGWOOD	C	\$ 2,181,108,723	\$ 1,576,451,807
1031	CITY OF ROUND ROCK	C	\$ 860,380,435	\$ 725,026,418
1020	CITY OF SUNSET VALLEY	C	\$ 697,237,228	\$ 514,577,660
1008	CITY OF WEST LAKE HILLS	C	\$ 4,309,510,422	\$ 3,273,685,321
1895752	COLONY PARK SUSTAINABLE COMMUNITY	T	\$ 2,736,983	\$ -
1876898	COLORADO RIVER PROJECT REINVESTMENT ZONE	T	\$ 1,695,655,493	\$ 1,695,655,493
1015	COTTONWD CREEK MUD NO 1	M	\$ 569,292,889	\$ 497,564,642
1037	COUPLAND ISD	S	\$ 33,346,102	\$ 8,600,847
1016	CYPRESS RANCH WCID NO 1	W	\$ 335,771,399	\$ 275,435,155
1005	DEL VALLE ISD	S	\$ 22,550,354,103	\$ 16,467,153,172
1028	DOWNTOWN PUB IMP DIST	P	\$ 43,061	\$ 40,807
1057	DRIPPING SPRINGS ISD	S	\$ 255,465,518	\$ 27,589,211
1049	E SIXTH ST PUB IMP DIST	P	\$ 685,681,929	\$ 683,232,180
1007	EANES ISD	S	\$ 31,473,161,681	\$ 23,006,799,774
1027	ELGIN ISD	S	\$ 1,447,405,623	\$ 821,180,069
1559173	ELGIN TIRZ #1	T	\$ 8,107,052	\$ 8,000,453
1671480	ESTANCIA HILL COUNTRY PID	P	\$ 535,805,340	\$ 483,680,871
1009	HAYS CONSOLIDATED ISD	S	\$ 446,481,824	\$ 211,469,206



EntityID	Entity_Name	Entity_Type	Market	NetTaxable
1675215	HOMESTEAD PRESERVATION REINVESTMENT ZONE 1	T	\$ 12,463,863,293	\$ 9,071,284,959
1039	HURST CREEK MUD	M	\$ 1,217,336,970	\$ 752,494,936
1607165	INDIAN HILLS PID	P	\$ 7,237,992	\$ 6,274,306
1059	JOHNSON CITY ISD	S	\$ 169,180,996	\$ 24,046,422
1306817	KELLY LANE WCID NO 1	W	\$ 476,234,813	\$ 357,058,812
1306818	KELLY LANE WCID NO 2	W	\$ 389,833,720	\$ 298,744,187
1023	LAGO VISTA ISD	S	\$ 6,055,783,145	\$ 3,801,506,898
1814277	LAGOS PID	P	\$ 126,554,634	\$ 113,552,201
1895746	LAGOS PID IMPROVEMENT AREA #1	P	\$ 41,723,755	\$ 40,486,756
1761821	LAKE POINTE MUD	M	\$ 1,047,940,782	\$ 786,015,930
1089	LAKE POINTE MUD NO 3 (DA)	M	\$ 487,272,169	\$ 379,060,352
1101	LAKE POINTE MUD NO 5 (DA)	M	\$ 561,031,519	\$ 407,072,268
1006	LAKE TRAVIS ISD	S	\$ 31,599,131,399	\$ 19,737,414,811
1332603	LAKESIDE MUD NO 3	M	\$ 444,687,761	\$ 337,701,678
1875672	LAKESIDE MUD NO 5	M	\$ 28,897,476	\$ 15,512,652
1131	LAKESIDE WCID NO 1	W	\$ 286,506,906	\$ 230,310,645
1134	LAKESIDE WCID NO 2A	M	\$ 394,736,113	\$ 322,261,365
1135	LAKESIDE WCID NO 2B	W	\$ 256,016,048	\$ 201,557,592
1136	LAKESIDE WCID NO 2C	W	\$ 663,015,164	\$ 505,331,444
1137	LAKESIDE WCID NO 2D	W	\$ 510,429,823	\$ 414,426,526
1040	LAKEWAY MUD	M	\$ 2,405,819,535	\$ 1,966,365,739
1397701	LAZY NINE MUD NO 1A	M	\$ 154,477,942	\$ 141,658,135
1397702	LAZY NINE MUD NO 1B	M	\$ 1,125,764,154	\$ 957,036,380
1397703	LAZY NINE MUD NO 1C	M	\$ 208,935	\$ 1,323
1397704	LAZY NINE MUD NO 1D	M	\$ 557,893	\$ 1,037
1397705	LAZY NINE MUD NO 1E	M	\$ 18,596,374	\$ 74,156
1098	LEANDER ISD	S	\$ 23,162,504,102	\$ 15,387,881,051
1599645	LONE STAR RAIL DISTRICT	T	\$ 8,831,536,335	\$ 8,457,127,392
1685385	LOST CREEK LIMITED DISTRICT	M	\$ 1,776,875,742	\$ 1,462,435,032
1890621	MANOR HEIGHTS PID (IMP AREA #1)	P	\$ 102,415,033	\$ 101,342,976
1890633	MANOR HEIGHTS PID (IMP AREA #2)	P	\$ 36,382,218	\$ 34,991,046
1895754	MANOR HEIGHTS PID (IMP AREA #3)	P	\$ 8,873,419	\$ 8,806,395
1890652	MANOR HEIGHTS PID (MIA)	P	\$ 13,637,500	\$ 12,112,392
1838707	MANOR HEIGHTS TIRZ	T	\$ 149,510,945	\$ 145,092,702
1053	MANOR ISD	S	\$ 16,782,112,544	\$ 11,214,597,166
1042	MARBLE FALLS ISD	S	\$ 1,921,718,290	\$ 1,078,042,568
1895747	MARTIN TRACT PID	P	\$ 2,038,700	\$ 2,038,700
1099	MOORES CROSSING MUD	M	\$ 377,439,136	\$ 283,195,907
1127	NE TCRD DIST NO 4 (WELLS PT)	RO	\$ 638,143,978	\$ 555,735,991
1111	NE TRAVIS CO ROAD DIST NO 2	RO	\$ 2,197,339,849	\$ 1,924,248,816
1033	NE TRAVIS CO UTILITY DIST	M	\$ 615,104,236	\$ 488,057,041
1879798	NEW SWEDEN MUD NO 1	M	\$ 12,062,467	\$ 1,470,222
1396104	NORTH AUSTIN MUD NO 1	M	\$ 211,378,326	\$ 182,002,645
1123	NORTHTOWN MUD	M	\$ 1,797,946,684	\$ 1,293,109,846
1636256	ONION CREEK METRO PARK DIST	M	\$ 462,079,853	\$ 282,155,049



EntityID	Entity_Name	Entity_Type	Market	NetTaxable
1026	PFLUGERVILLE ISD	S	\$ 37,318,320,827	\$ 25,703,024,555
1672423	PILOT KNOB MUD NO 1	M	\$ 3,582,864	\$ 1,636,420
1604242	PILOT KNOB MUD NO 2	M	\$ 246,144,103	\$ 222,184,500
1597862	PILOT KNOB MUD NO 3	M	\$ 863,461,413	\$ 742,481,382
1597864	PILOT KNOB MUD NO 4	M	\$ 5,798,867	\$ 5,020,844
1636020	PILOT KNOB MUD NO 5	M	\$ 6,586,118	\$ 4,900,196
1332144	PRESIDENTIAL GLEN MUD	M	\$ 529,500,638	\$ 454,182,196
1506857	REINVESTMENT ZONE # 1 CITY OF PFLUG	T	\$ 1,342,029,600	\$ 894,407,071
1761831	RIVER PLACE LIMITED DISTRICT	M	\$ 1,372,214,702	\$ 971,914,406
1318757	RMMA REUSE & REDEVELOPMENT	T	\$ 3,547,475,497	\$ 2,766,301,017
1116	RNCH @ CYPRSS CRK MUD 1	M	\$ 193,214,353	\$ 154,108,000
1857921	ROSE HILL PID	P	\$ 419,406,113	\$ 351,138,645
1072	ROUND ROCK ISD	S	\$ 16,168,507,547	\$ 12,636,061,378
1607163	SEAHOLM TIF	T	\$ 464,254,240	\$ 440,290,765
1074	SENNA HILLS MUD	M	\$ 610,948,539	\$ 434,563,501
1052	SHADY HOLLOW MUD	M	\$ 695,971,752	\$ 568,815,683
1895750	SOUTH CENTRAL WATERFRONT OVERL	P	\$ 1,291,143,255	\$ 1,147,043,177
1676767	SOUTH CONGRESS PID	P	\$ 182,307,650	\$ 144,686,758
1558193	SOUTHEAST TRAVIS CO MUD NO 1	M	\$ 121,426,073	\$ 113,203,028
1558195	SOUTHEAST TRAVIS CO MUD NO 2	M	\$ 3,893,024	\$ 3,893,024
1636027	SOUTHEAST TRAVIS CO MUD NO 3	M	\$ 4,613,084	\$ 4,613,084
1636028	SOUTHEAST TRAVIS CO MUD NO 4	M	\$ 3,030,119	\$ 3,030,119
1895744	SPANISH OAKS PID	P	\$ 12,939,050	\$ 9,201,299
1373279	SUNFIELD MUD NO 1	M	\$ 19,769,475	\$ 19,543,289
1373280	SUNFIELD MUD NO 2	M	\$ 6,889,905	\$ 3,388,897
1373281	SUNFIELD MUD NO 3	M	\$ 1,563,579	\$ 180,184
1082	SW TRAVIS CO RD DIST NO 1	RO	\$ 140,676,576	\$ 140,676,573
1013	TANGLEWD FOREST LTD DIST	M	\$ 773,195,793	\$ 637,049,001
1772331	TESSERA ON LAKE TRAVIS PID (IMP AREA #1)	P	\$ 166,393,837	\$ 137,540,022
1772333	TESSERA ON LAKE TRAVIS PID (IMP AREA #2)	P	\$ 134,921,860	\$ 119,846,697
1698761	TESSERA ON LAKE TRAVIS PID (MIA)	P	\$ 9,133,019	\$ 9,133,019
1014	TRAVIS CO BCCP	M	\$ 22,571,903,001	\$ 15,421,267,512
1389381	TRAVIS CO BEE CAVE ROAD DIST NO 1	RO	\$ 467,346,855	\$ 455,367,613
1066	TRAVIS CO ESD NO 1	E	\$ 9,199,399,231	\$ 6,551,492,002
1086	TRAVIS CO ESD NO 10	E	\$ 4,618,247,152	\$ 3,350,495,110
1079	TRAVIS CO ESD NO 11	E	\$ 5,916,356,212	\$ 4,161,937,965
1108	TRAVIS CO ESD NO 12	E	\$ 7,776,853,801	\$ 5,827,458,471
1332608	TRAVIS CO ESD NO 13	E	\$ 501,697,062	\$ 275,426,238
1107	TRAVIS CO ESD NO 14	E	\$ 1,271,572,185	\$ 923,704,701
1727173	TRAVIS CO ESD NO 15	E	\$ 5,923,842,507	\$ 4,159,841,537
1807956	TRAVIS CO ESD NO 16	E	\$ 5,704,151,213	\$ 3,949,806,160
1891104	TRAVIS CO ESD NO 17	E	\$ 7,868,245,793	\$ 6,813,381,364
1129	TRAVIS CO ESD NO 2	E	\$ 29,374,707,185	\$ 23,049,013,175
1011	TRAVIS CO ESD NO 3	E	\$ 7,677,327,002	\$ 5,547,274,000
1085	TRAVIS CO ESD NO 4	E	\$ 8,869,142,490	\$ 6,717,250,924



EntityID	Entity_Name	Entity_Type	Market	NetTaxable
1084	TRAVIS CO ESD NO 5	E	\$ 3,873,606,703	\$ 3,020,950,456
1080	TRAVIS CO ESD NO 6	E	\$ 33,381,000,549	\$ 25,828,859,172
1010	TRAVIS CO ESD NO 7	E	\$ 9,191,424,488	\$ 6,544,805,364
1112	TRAVIS CO ESD NO 8	E	\$ 6,578,865,904	\$ 4,761,196,356
1058	TRAVIS CO ESD NO 9	E	\$ 15,636,677,542	\$ 11,764,128,232
1635977	TRAVIS CO IMPROVEMENT DIST NO 1	P	\$ 60,683,725	\$ 4,971,833
1062	TRAVIS CO MUD NO 10	M	\$ 283,581,378	\$ 223,075,751
1274977	TRAVIS CO MUD NO 11	M	\$ 657,105,207	\$ 510,056,576
1274978	TRAVIS CO MUD NO 12	M	\$ 663,464,978	\$ 541,214,464
1274981	TRAVIS CO MUD NO 13	M	\$ 802,227,277	\$ 701,274,399
1047	TRAVIS CO MUD NO 14	M	\$ 328,246,132	\$ 280,787,954
1091	TRAVIS CO MUD NO 15	M	\$ 1,160,389,561	\$ 816,724,993
1396736	TRAVIS CO MUD NO 16	M	\$ 424,369,644	\$ 321,478,549
1574082	TRAVIS CO MUD NO 17	M	\$ 591,816,977	\$ 519,165,561
1574543	TRAVIS CO MUD NO 18	M	\$ 424,799,836	\$ 348,671,304
1727347	TRAVIS CO MUD NO 19	M	\$ 181,511,393	\$ 153,337,514
1106	TRAVIS CO MUD NO 2	M	\$ 593,639,596	\$ 474,863,782
1727348	TRAVIS CO MUD NO 20	M	\$ 373,502,244	\$ 330,078,518
1574074	TRAVIS CO MUD NO 21	M	\$ 1,011,944,357	\$ 790,115,183
1729857	TRAVIS CO MUD NO 22	M	\$ 292,938,573	\$ 251,659,736
1720114	TRAVIS CO MUD NO 23	M	\$ 651,680,247	\$ 555,149,196
1720115	TRAVIS CO MUD NO 24	M	\$ 14,042,977	\$ 1,183,729
1807970	TRAVIS CO MUD NO 25	M	\$ 13,689,082	\$ 11,504,013
1895741	TRAVIS CO MUD NO 26	M	\$ 16,982,165	\$ 16,981,927
1115	TRAVIS CO MUD NO 3	M	\$ 1,331,297,240	\$ 1,015,596,098
1130	TRAVIS CO MUD NO 4	M	\$ 262,435,814	\$ 262,408,814
1012	TRAVIS CO MUD NO 5	M	\$ 847,205,219	\$ 626,678,925
1029	TRAVIS CO MUD NO 6	M	\$ 261,566,912	\$ 195,414,060
1044	TRAVIS CO MUD NO 7	M	\$ 4,466,864	\$ 4,466,864
1061	TRAVIS CO MUD NO 8	M	\$ 300,454,322	\$ 251,672,549
1073	TRAVIS CO MUD NO 9	M	\$ 4,843,311	\$ 3,471,308
1081	TRAVIS CO RFP DIST NO 6	FD	\$ 112,735	\$ 112,735
1100	TRAVIS CO WCID 17 COMANCHE TRAILS (DA)	W	\$ 437,630,413	\$ 310,314,193
1064	TRAVIS CO WCID 17 FLINTROCK (DA)	W	\$ 718,026,245	\$ 535,295,925
1481361	TRAVIS CO WCID 17 SERENE HILLS (DA)	W	\$ 601,368,015	\$ 499,272,136
1088	TRAVIS CO WCID 17 SOUTHVIEW (DA)	W	\$ 71,173,611	\$ 47,659,293
1043	TRAVIS CO WCID 17 STEINER RANCH (DA)	W	\$ 4,920,187,932	\$ 3,525,565,345
1017	TRAVIS CO WCID NO 10	W	\$ 8,552,137,714	\$ 6,481,849,799
1024	TRAVIS CO WCID NO 17	W	\$ 14,263,631,724	\$ 10,292,726,415
1025	TRAVIS CO WCID NO 18	W	\$ 1,680,329,869	\$ 1,241,379,180
1054	TRAVIS CO WCID NO 19	W	\$ 464,772,496	\$ 331,519,091
1056	TRAVIS CO WCID NO 20	W	\$ 1,084,257,853	\$ 751,603,272
1038	TRAVIS CO WCID POINT VENTURE	W	\$ 581,754,668	\$ 477,915,675
1003	TRAVIS COUNTY	G	\$ 463,332,450,474	\$ 318,124,990,230
1034	TRAVIS COUNTY HEALTHCARE DISTRICT	H	\$ 463,324,646,746	\$ 318,015,184,626



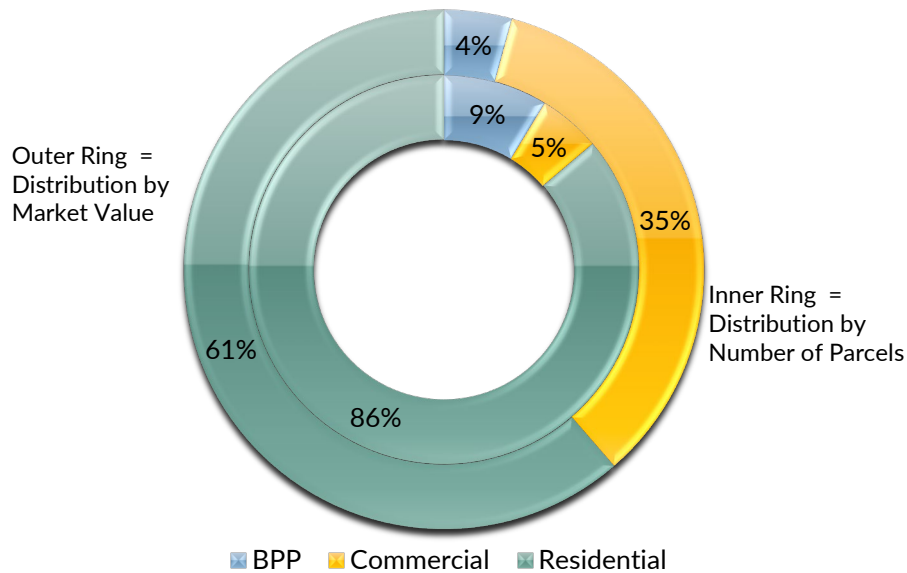
EntityID	Entity_Name	Entity_Type	Market	NetTaxable
1436544	TRAVIS-CREEDMOOR MUD	M	\$ 45,668,844	\$ 45,346,799
1895748	TURNERS CROSSING PID	P	\$ 121,978,797	\$ 118,263,100
1083	VILLAGE OF BRIARCLIFF	C	\$ 741,851,192	\$ 587,585,561
1103	VILLAGE OF POINT VENTURE	C	\$ 588,233,366	\$ 460,145,344
1019	VILLAGE OF SAN LEANNA	C	\$ 162,771,356	\$ 110,274,975
1102	VILLAGE OF THE HILLS	C	\$ 1,123,958,937	\$ 674,935,763
1076	VILLAGE OF VOLENTE	C	\$ 492,955,760	\$ 382,895,812
1077	VILLAGE OF WEBBERVILLE	C	\$ 71,425,595	\$ 43,576,995
1396737	WALLER CREEK TIF	T	\$ 4,887,790,987	\$ 3,391,116,865
1051	WELLS BRANCH MUD	M	\$ 2,403,932,429	\$ 1,879,994,560
1332609	WEST CYPRESS HILLS WCID NO 1	W	\$ 17,169,891	\$ 147,926
1092	WEST TRAVIS CO MUD NO 6	M	\$ 1,239,640,297	\$ 1,041,916,889
1093	WEST TRAVIS CO MUD NO 7	M	\$ 6,208,204	\$ 6,208,204
1094	WEST TRAVIS CO MUD NO 8	M	\$ 295,339,066	\$ 276,259,301
1607164	WHISPER VALLEY PID	P	\$ 291,807,619	\$ 218,235,639
1104	WILBARGER CRK MUD NO 1	M	\$ 416,803,962	\$ 354,052,551
1105	WILBARGER CRK MUD NO 2	M	\$ 13,320,346	\$ 13,320,346
1400491	WILLIAMSON/TRAVIS MUD NO 1	M	\$ 246,064,932	\$ 192,759,367
1032	WMSN CO WSID DIST 3	W	\$ 132,589,035	\$ 115,812,007



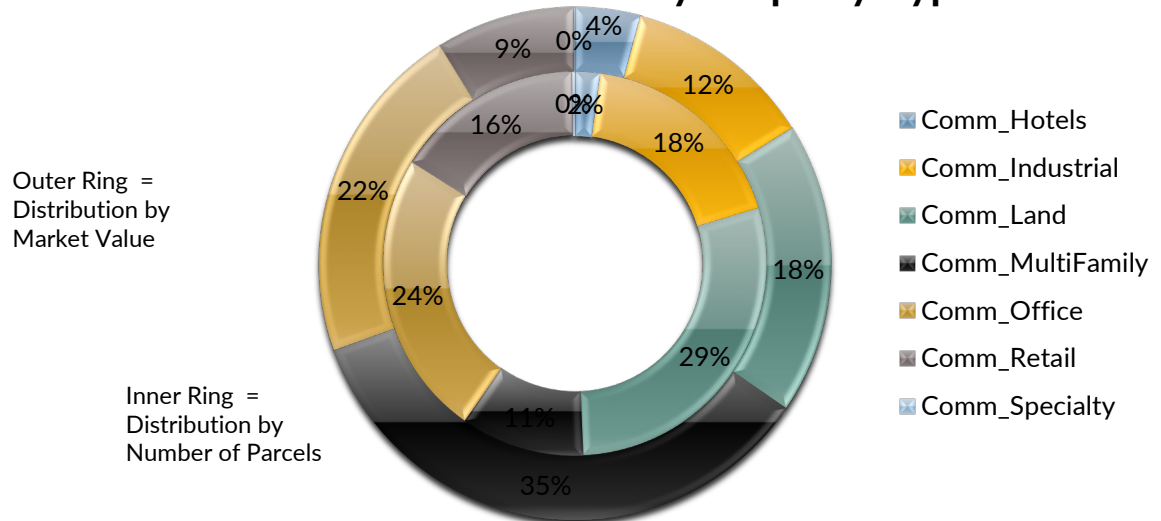
VALUE DISTRIBUTIONS

Property Type	Count	Market Value
BPP	41,417	\$ 19,657,792,821
Commercial	24,481	\$ 159,446,551,784
Residential	411,775	\$ 284,228,105,869
Total	477,673	\$ 463,332,450,474

Distribution by General Property Type



Commercial Distribution by Property Type



STATE PROPERTY CATEGORIES

State Cd	State Cd Desc	Prop Count	New Market Value	Market Val	Taxable Val
A	SINGLE FAMILY RESIDENCE	352,480	\$ 3,807,827,761	\$ 249,722,172,987	\$ 163,960,955,047
B	MULTIFAMILY RESIDENCE	12,842	\$ 143,804,205	\$ 54,134,698,470	\$ 52,998,089,166
C1	VACANT LOTS AND LAND TRACTS	28,399	\$ 11,475,688	\$ 5,571,825,674	\$ 5,479,087,113
D1	QUALIFIED OPEN-SPACE LAND	4,720	\$ -	\$ 5,927,396,018	\$ 28,071,089
D2	IMPROVEMENTS ON QUALIFIED OPEN SPACE LAND	60	\$ -	\$ 8,518,450	\$ 8,443,537
E	RURAL LAND, NON QUALIFIED OPEN SPACE LAND, IMPRVS	6,709	\$ 29,732,502	\$ 3,039,016,706	\$ 2,488,064,838
F1	COMMERCIAL REAL PROPERTY	10,697	\$ 177,996,922	\$ 66,734,784,386	\$ 66,408,150,606
F2	INDUSTRIAL AND MANUFACTURING REAL PROPERTY	4,897	\$ 43,407,940	\$ 8,354,579,808	\$ 8,232,464,601
G1	OIL AND GAS	5	\$ -	\$ 747,667	\$ 747,667
J1	WATER SYSTEMS	5	\$ -	\$ 451,374	\$ 451,374
J2	GAS DISTRIBUTION SYSTEM	15	\$ -	\$ 311,966,833	\$ 311,966,833
J3	ELECTRIC COMPANY (INCLUDING CO-OP)	89	\$ -	\$ 285,808,900	\$ 285,808,900
J4	TELEPHONE COMPANY (INCLUDING CO-OP)	855	\$ -	\$ 286,457,050	\$ 286,457,050
J5	RAILROAD	10	\$ -	\$ 38,211,404	\$ 38,211,404
J6	PIPELINE COMPANY	141	\$ -	\$ 42,416,343	\$ 40,810,400
J7	CABLE TELEVISION COMPANY	49	\$ -	\$ 378,561,643	\$ 378,561,643
J8	OTHER TYPE OF UTILITY	2	\$ -	\$ 122,222,969	\$ 122,222,969
J9	RAILROAD ROLLING STOCK	2	\$ -	\$ 5,198,055	\$ 5,198,055
L1	COMMERCIAL PERSONAL PROPERTY	32,396	\$ -	\$ 9,137,501,719	\$ 8,736,590,021
L2	INDUSTRIAL AND MANUFACTURING PERSONAL PROPERTY	680	\$ -	\$ 8,420,876,737	\$ 5,705,643,267
M1	TANGIBLE OTHER PERSONAL, MOBILE HOMES	11,252	\$ 6,148,425	\$ 582,038,431	\$ 521,379,250
M2	OTHER TANGIBLE PERSONAL PROPERTY	1	\$ -	\$ 52,557	\$ 42,046
N	INTANGIBLE PROPERTY AND/OR UNCERTIFIED PROPERTY	2	\$ -	\$ 12,020	\$ 12,020
O	RESIDENTIAL INVENTORY	10,226	\$ 751,750,401	\$ 1,682,608,442	\$ 1,626,881,479
S	SPECIAL INVENTORY TAX	483	\$ -	\$ 460,679,855	\$ 460,679,855
X	TOTALLY EXEMPT PROPERTY	17296	\$ 153,926,665	\$ 48,083,645,976	\$ -
		494,313	5,126,070,509	463,332,450,474	318,124,990,230



TOP TEN TAXPAYERS

Top Ten 2023 Ad Valorem Taxpayers in Travis County

	Taxpayer Name	Market Value	% of Total County Market Value	Taxable Value	% of Total County Taxable Value
1	Tesla Inc.	\$ 1,863,429,868	0.40%	\$ 1,799,678,062	0.57%
2	Colorado River Project LLC	\$ 1,698,280,414	0.37%	\$ 1,698,280,414	0.53%
3	Samsung Austin Semiconductor	\$ 1,366,564,090	0.29%	\$ 1,309,249,952	0.41%
4	Columbia/St Davids Healthcare	\$ 743,133,774	0.16%	\$ 743,133,774	0.23%
5	Icon IPC TX Property Owner	\$ 498,694,754	0.11%	\$ 498,694,754	0.16%
6	Amazon.com Services LLC	\$ 590,887,033	0.13%	\$ 460,451,973	0.14%
7	BPP Alphabet MF Riata LP	\$ 460,000,500	0.10%	\$ 460,000,500	0.14%
8	Oracle America Inc.	\$ 457,797,487	0.10%	\$ 457,797,487	0.14%
9	University of Texas	\$ 456,036,800	0.10%	\$ 456,036,800	0.14%
10	Green Water Block 185 LLC	\$ 427,000,000	0.09%	\$ 427,000,000	0.13%
	TRAVIS COUNTY TOTAL	\$ 463,332,450,474	100.00%	\$ 318,124,990,230	100.00%
* Sum of all properties/accounts for the principal taxpayer					



EXEMPTIONS

The general homestead exemption is for owner-occupied residential properties. The exemption removes a portion of your value from taxation, providing a lower tax amount for the homestead property.

If you qualify for the Over 65 exemption, there is a property tax “ceiling” that automatically limits school taxes to the amount you paid in the year that you first qualified for the exemption.

100% disabled veterans are eligible for 100% exemptions for their residence homestead. Documentation from the Department of Veterans Affairs must be submitted indicating 100 percent disability compensation due to a service-connected disability AND a rating of 100 percent disabled or a determination of individual unemployability from the VA.

Entity Name	State Mandated Homestead	Local Option Homestead	State Mandated Over 65	Local Option Over 65	State Mandated Disability	Local Option Disability
ACC DIST - WMSN CO		1%		\$ 75,000		\$ 75,000
ANDERSON MILL LIMITED DISTRICT		20%		\$ 10,000		\$ 10,000
AUSTIN COMM COLL DIST		1%		\$ 75,000		\$ 75,000
AUSTIN ISD	\$ 100,000		\$ 10,000	\$ 25,000	\$ 10,000	\$ 15,000
CITY OF AUSTIN		20%		\$ 124,000		\$ 124,000
CITY OF AUSTIN/HAYS CO				\$ 51,000		\$ 51,000
CITY OF AUSTIN/WMSN CO				\$ 51,000		\$ 51,000
CITY OF BEE CAVE		20%		\$ 65,000		\$ 65,000
CITY OF CEDAR PARK		1%		\$ 30,000		\$ 20,000
CITY OF ELGIN				\$ 15,000		\$ 15,000
CITY OF JONESTOWN		20%		\$ 8,000		\$ 8,000
CITY OF LAGO VISTA		20%				
CITY OF LAKEWAY				\$ 25,000		
CITY OF LEANDER		1%		\$ 10,000		\$ 10,000
CITY OF MANOR				\$ 10,000		
CITY OF MUSTANG RIDGE				\$ 5,000		
CITY OF PFLUGERVILLE				\$ 50,000		\$ 50,000
CITY OF ROLLINGWOOD				\$ 3,000		
CITY OF ROUND ROCK				\$ 22,000		\$ 3,000
CITY OF SUNSET VALLEY		10%		\$ 3,000		\$ 3,000
CITY OF WEST LAKE HILLS				\$ 4,000		
COTTONWD CREEK MUD NO 1				\$ 5,000		\$ 5,000
COUPLAND ISD	\$ 100,000		\$ 10,000		\$ 10,000	
DEL VALLE ISD	\$ 100,000		\$ 10,000		\$ 10,000	
DOWNTOWN PUB IMP DIST				\$ 70,000		\$ 70,000
DRIPPING SPRINGS ISD	\$ 100,000		\$ 10,000		\$ 10,000	
E SIXTH ST PUB IMP DIST				\$ 70,000		\$ 70,000
EANES ISD	\$ 100,000		\$ 10,000	\$ 20,000	\$ 10,000	\$ 20,000
ELGIN ISD	\$ 100,000		\$ 10,000		\$ 10,000	
HAYS CONSOLIDATED ISD	\$ 100,000		\$ 10,000		\$ 10,000	
HURST CREEK MUD		20%		\$ 10,000		\$ 10,000
JOHNSON CITY ISD	\$ 100,000		\$ 10,000		\$ 10,000	
LAGO VISTA ISD	\$ 100,000		\$ 10,000		\$ 10,000	



Entity Name	State Mandated Homestead	Local Option Homestead	State Mandated Over 65	Local Option Over 65	State Mandated Disability	Local Option Disability
LAGO VISTA ISD		20%	\$ 10,000		\$ 10,000	
LAKE TRAVIS ISD	\$ 100,000		\$ 10,000		\$ 10,000	
LAKE TRAVIS ISD		20%	\$ 10,000		\$ 10,000	
LAKESIDE WCID NO 2B				\$ 100,000		
LAKEWAY MUD				\$ 5,000		
LAZY NINE MUD NO 1B				\$ 5,000		\$ 5,000
LEANDER ISD	\$ 100,000		\$ 10,000	\$ 3,000	\$ 10,000	\$ 3,000
LOST CREEK LIMITED DISTRICT				\$ 4,000		
LOST CREEK MUD				\$ 4,000		
MANOR ISD	\$ 100,000		\$ 10,000	\$ 25,000	\$ 10,000	\$ 15,000
MARBLE FALLS ISD	\$ 100,000		\$ 10,000	\$ 3,000	\$ 10,000	
NORTH AUSTIN MUD NO 1				\$ 15,000		\$ 15,000
NORTHTOWN MUD		5%		\$ 25,000		\$ 25,000
PFLUGERVILLE ISD	\$ 100,000		\$ 10,000	\$ 9,100	\$ 10,000	
RIVER PLACE LIMITED DISTRICT		10%		\$ 25,000		\$ 25,000
RIVER PLACE MUD		10%		\$ 25,000		
RNCH @ CYPRSS CRK MUD 1				\$ 15,000		\$ 15,000
ROUND ROCK ISD	\$ 100,000		\$ 10,000		\$ 10,000	\$ 3,000
TANGLEWD FOREST LTD DIST		10%		\$ 50,000		\$ 15,000
TRAVIS CO BCCP		20%		\$ 65,000		\$ 65,000
TRAVIS CO BEE CAVE ROAD DIST NO 1		20%		\$ 124,000		\$ 124,000
TRAVIS CO ESD NO 4		20%		\$ 60,000		
TRAVIS CO ESD NO 9				\$ 4,000		
TRAVIS CO MUD NO 10		15%		\$ 10,000		\$ 10,000
TRAVIS CO MUD NO 15				\$ 10,000		\$ 10,000
TRAVIS CO MUD NO 18				\$ 21,000		\$ 21,000
TRAVIS CO MUD NO 2				\$ 5,000		\$ 5,000
TRAVIS CO MUD NO 8						\$ 15,000
TRAVIS CO RFP DIST NO 6		\$5,000		\$ 3,000		\$ 3,000
TRAVIS CO WCID NO 10				\$ 4,000		
TRAVIS CO WCID NO 15		20%		\$ 15,000		
TRAVIS CO WCID NO 17		10%		\$ 15,000		\$ 15,000
TRAVIS CO WCID NO 18				\$ 30,000		
TRAVIS COUNTY		20%		\$ 124,000		\$ 124,000
TRAVIS COUNTY HEALTHCARE DISTRICT		20%		\$ 124,000		\$ 124,000
VILLAGE OF POINT VENTURE		10%				
VILLAGE OF SAN LEANNA				\$ 25,000		
VILLAGE OF THE HILLS		20%		\$ 25,000		\$ 25,000
VILLAGE OF VOLENTE				\$ 45,000		\$ 45,000
VILLAGE OF WEBBERVILLE		5%				
WELLS BRANCH MUD		20%		\$ 125,000		\$ 125,000
WEST TRAVIS CO MUD NO 8		20%		\$ 15,000		
WILLIAMSON/TRAVIS MUD NO 1				\$ 15,000		\$ 15,000
WMSN-TR CO WCID NO 1F				\$ 15,000		\$ 15,000
WMSN-TR CO WCID NO 1G				\$ 15,000		

Non-profit organizations that are eligible for property tax exemptions include, but are not limited to, certain charitable organizations, youth development organizations, religious organizations, non-profit private schools, charitable hospitals, cemeteries, and veterans' organizations.

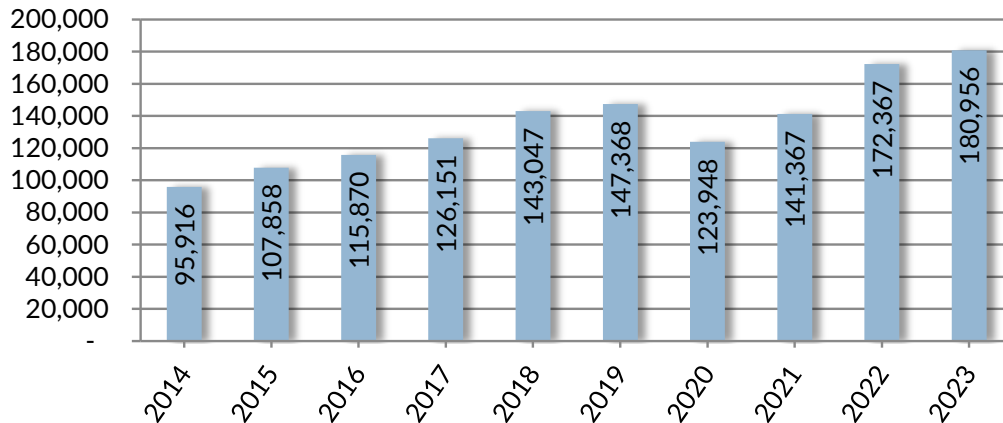
Property owners with mineral property worth less than \$500 or business personal property worth less than \$2,500 are exempt from property taxes. No exemption application is required.



TAXPAYER APPEALS

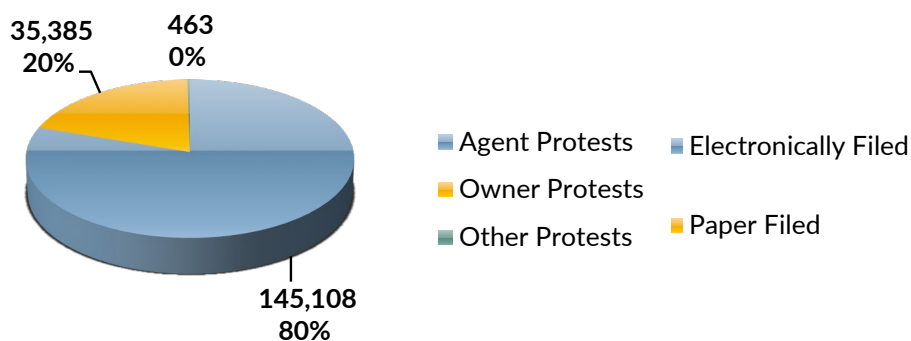
Taxpayers have the right to appeal their property's valuation. The Appraisal Review Board considers all evidence presented by the property owner and the Appraisal District Office at formal hearings. They then rule on the value of the property in question.

10 Year History of Property Appeals

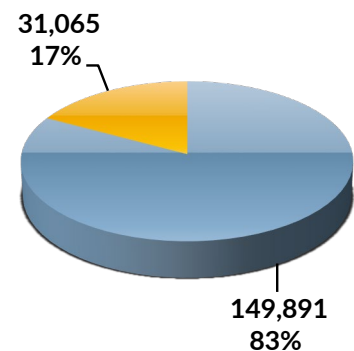


Taxpayer protests can be filed by the property owner or an authorized agent for the property owner. Protests can be filed electronically through the public portal or using the paper protest form.

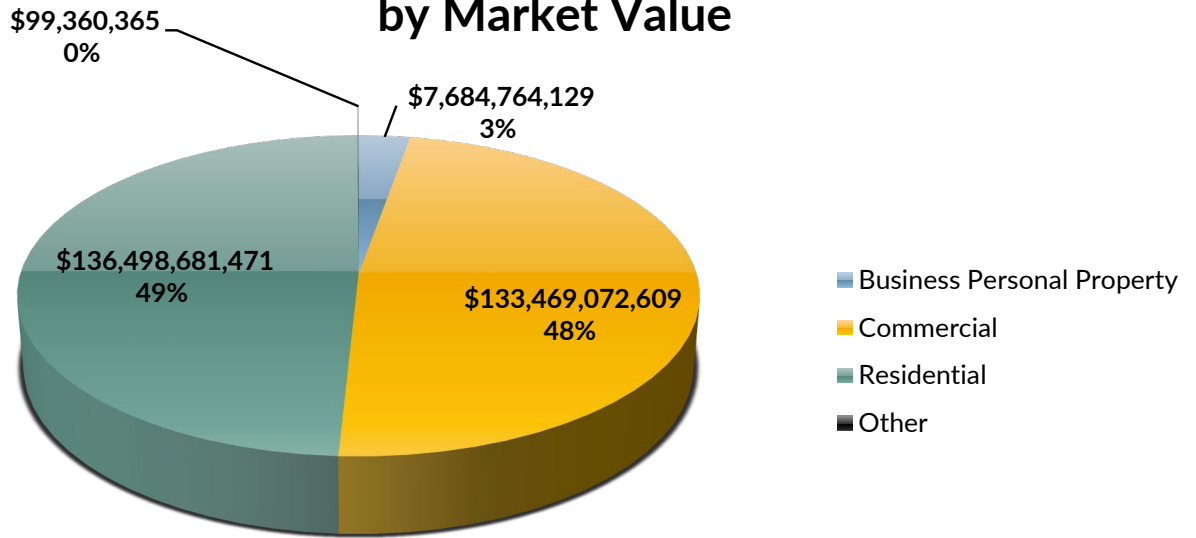
Distribution of 2023 Appeals by Filing Type



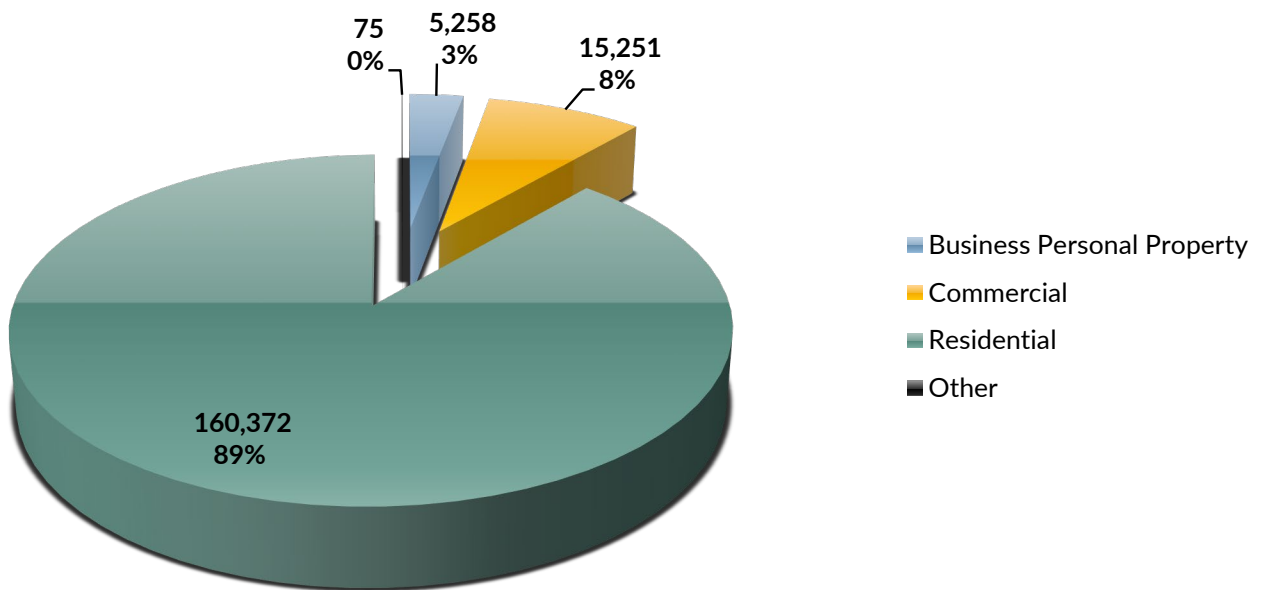
Distribution of 2023 Appeals by Filing Method



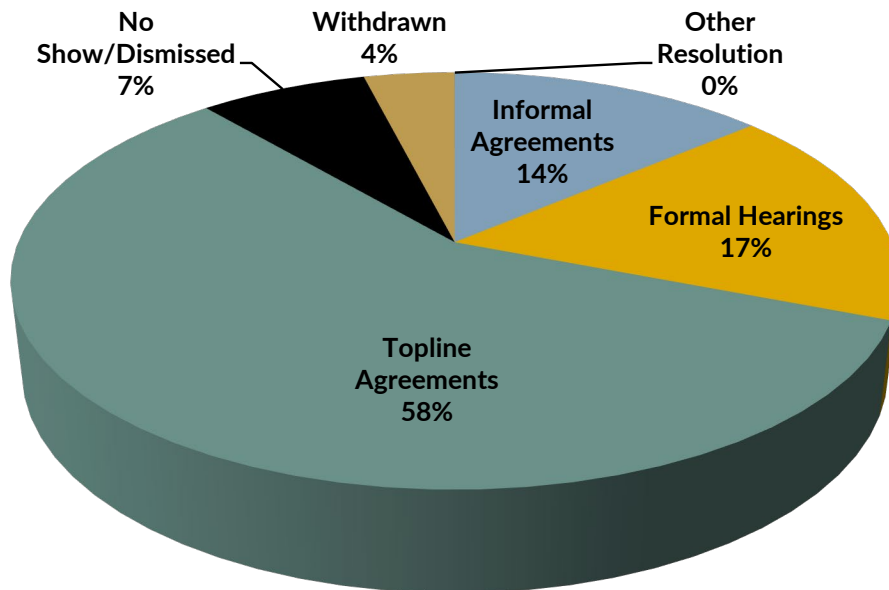
Distribution of 2023 Appeals by Market Value



Distribution of 2023 Appeals By Number of Appeals Filed

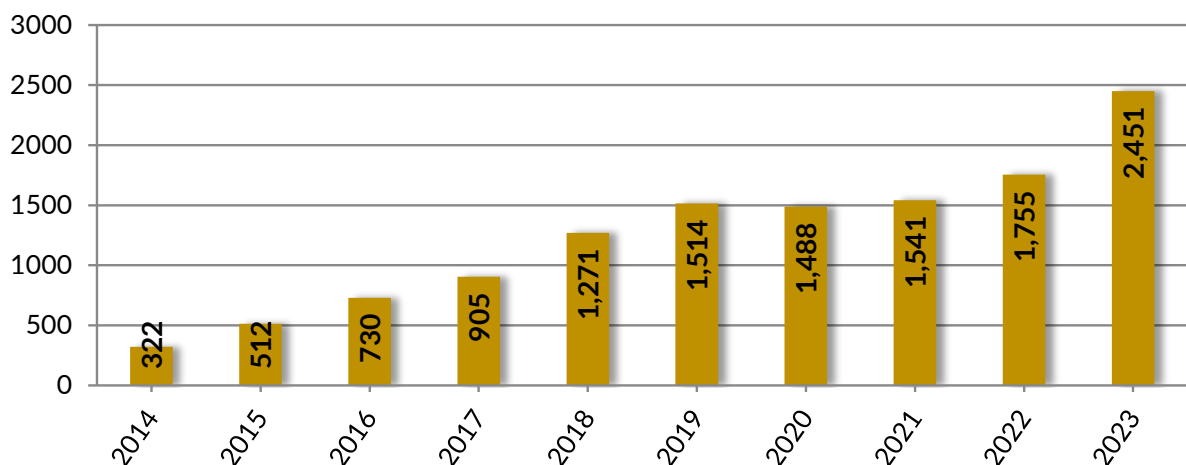


Taxpayers that file an appeal are first given an opportunity to meet informally with an appraiser. If the property owner is unable to reach a value agreement with the appraiser, they are then able to carry their protest to the Appraisal Review Board for a formal hearing.



Taxpayers dissatisfied with the Appraisal Review Board formal hearing determination may appeal the decision to arbitration, State Office of Administrative Hearings, or District Court.

10 Year History of Property Lawsuits



COMPTROLLER PTAD STUDIES

Annually, the Comptroller's Property Tax Assistance Division performs either a Property Value Study (PVS) or Methods and Assistance Program (MAP) review of each appraisal district.

The purpose of the PVS is to determine the median level of appraisal for the appraisal district and determine the taxable value for each ISD for school funding purposes. Travis CAD received its most recent PVS review in 2022 and the results are presented below.

2022 PROPERTY VALUE STUDY

Category	Number of Ratios **	2022 CAD Rept Appraised Value	Median Level of Appr	Coefficient of Dispersion	% Ratios w /in (+/-) 10 % of Median	% Ratios w /in (+/-) 25 % of Median	Price - Related Differential
A. SINGLE-FAMILY RESIDENCES	5,537	245,371,749,069	1.01	10.18	60.72	91.91	1.03
B. MULTI-FAMILY	154	48,240,537,112	1	6.52	75.97	96.1	1.03
C1. VACANT LOTS	494	5,074,051,089	*	*	*	*	*
C2. COLONIA LOTS	0	0	*	*	*	*	*
D2. FARM/RANCH IMP	0	37,687,184	*	*	*	*	*
E. RURAL-NON-QUAL	75	2,562,646,420	0.94	39.1	26.67	49.33	1.18
F1. COMMERCIAL REAL	267	62,993,235,599	0.98	9.82	69.66	88.76	0.99
F2. INDUSTRIAL REAL	0	7,381,752,848	*	*	*	*	*
G. OIL, GAS, MINERALS	0	506,437	*	*	*	*	*
J. UTILITIES	7	1,155,173,546	*	*	*	*	*
L1. COMMERCIAL PERSONAL	211	7,714,261,606	1	7.45	73.46	93.84	1.02
L2. INDUSTRIAL PERSONAL	0	5,643,454,672	*	*	*	*	*
M. OTHER PERSONAL	0	547,858,803	*	*	*	*	*
O. RESIDENTIAL INVENTORY	0	1,411,566,698	*	*	*	*	*
S. SPECIAL INVENTORY	0	418,104,921	*	*	*	*	*
OVERALL	6,745	388,552,586,004	1	11.53	58.8	89.1	1.04



2023 METHODS AND ASSISTANCE PROGRAM REVIEW

Travis CAD received its most recent MAP review in 2023. The review is designed to determine whether appraisal districts are meeting minimum requirements for appraisal duties and reviews specifically for governance, taxpayer assistance, operating procedures, and appraisal standards and methodology. Travis CAD passed all mandatory requirements and received a meets all rating in all areas of review.

Glenn Hegar
Texas Comptroller of Public Accounts
2022-23 Final Methods and Assistance Program Review
Travis Central Appraisal District
Current MAP Cycle Chief Appraiser(s): Marya Crigler
Previous MAP Cycle Chief Appraiser(s): Marya Crigler

This review is conducted in accordance with Tax Code Section 5.102(a) and related Comptroller Rule 9.301. The Comptroller is required by statute to review appraisal district governance, taxpayer assistance, operating procedures and appraisal standards.

Mandatory Requirements	PASS/FAIL
Does the appraisal district board of directors, through the chief appraiser, ensure administrative functions are followed in accordance with Chapter 6 of the Texas Property Tax Code?	PASS
Does the appraisal district have up-to-date appraisal maps?	PASS
Is the implementation of the appraisal district's most recent reappraisal plan current?	PASS
Are the appraisal district's appraisal records up-to-date and is the appraisal district following established procedures and practices in the valuation of property?	PASS
Are values reproducible using the appraisal district's written procedures and appraisal records?	PASS

Appraisal District Activities	RATING
Governance	Meets All
Taxpayer Assistance	Meets All
Operating Procedures	Meets All
Appraisal Standards, Procedures and Methodology	Meets All

Appraisal District Ratings:

Meets All – The total point score is 100

Meets – The total point score ranges from 90 to less than 100

Needs Some Improvement - The total point score ranges from 85 to less than 90

Needs Significant Improvement – The total point score ranges from 75 to less than 85

Unsatisfactory – The total point score is less than 75

Review Areas	Total Questions in Review Area (excluding N/A Questions)	Total "Yes" Points	Total Score (Total "Yes" Questions/Total Questions) x 100
Governance	14	14	100
Taxpayer Assistance	19	19	100
Operating Procedures	24	24	100
Appraisal Standards, Procedures and Methodology	28	28	100



CAD COMPARISON

A useful statistic is comparing the CAD budget to the total taxes levied by the taxing entities. It reflects how much it costs to generate a dollar of property tax revenue which, in turn, indicates appraisal and operating efficiencies.

Budget as a % of Total Levy			
	2022 Total Levy	2022 Budget	Budget as a % of Levy
Dallas CAD	\$ 8,636,775,393	\$ 31,205,055	0.3613%
Travis CAD	\$ 5,966,208,393	\$ 22,786,110	0.3819%
Bexar CAD	\$ 4,970,768,992	\$ 20,238,268	0.4071%
Williamson CAD	\$ 2,229,068,117	\$ 10,257,900	0.4602%
Tarrant CAD	\$ 5,806,429,123	\$ 26,790,117	0.4614%
Denton CAD	\$ 2,937,313,897	\$ 15,324,293	0.5217%
Montgomery CAD	\$ 1,895,820,850	\$ 12,239,560	0.6456%
Colling CAD	\$ 3,788,357,387	\$ 25,394,900	0.6703%
Harris CAD	\$ 12,972,489,919	\$ 94,872,473	0.7313%
Fort Bend CAD	\$ 2,244,551,453	\$ 18,194,846	0.8106%

Another helpful statistic for weighing appraisal district performance is comparing the appraisal district budget to total market value. This measures the CAD's operating efficiency based on how much it costs to produce a market value appraisal roll. Travis CAD has the lowest budget as a percent of total market value compared to other similar metro CADs.

Budget as a % of Market Value			
	2022 Market Value	2022 Budget	Budget as a % of Market Value
Travis CAD	\$ 428,443,400,804	\$ 22,786,110	0.0053%
Williamson CAD	\$ 155,228,489,181	\$ 10,257,900	0.0066%
Dallas CAD	\$ 459,957,531,580	\$ 31,205,055	0.0068%
Bexar CAD	\$ 269,872,354,900	\$ 20,238,268	0.0075%
Denton CAD	\$ 183,201,173,329	\$ 15,324,293	0.0084%
Tarrant CAD	\$ 299,465,744,810	\$ 26,790,117	0.0089%
Collin CAD	\$ 251,288,442,956	\$ 25,394,900	0.0101%
Montgomery CAD	\$ 109,405,527,159	\$ 12,239,560	0.0112%
Harris CAD	\$ 788,310,680,998	\$ 94,872,473	0.0120%
Fort Bend CAD	\$ 135,549,932,917	\$ 18,194,846	0.0134%



As of the most recent Comptroller's Operations Survey (2022), Travis CAD had the third-highest market value in the state.

Top 10 Texas CADs by Market Value			
	2022 Market Value	Market Value (Billions)	% of Total State Market Value
Harris CAD	\$ 788,310,680,998	\$ 788	14.9588%
Dallas CAD	\$ 459,957,531,580	\$ 460	8.7280%
Travis CAD	\$ 428,443,400,804	\$ 428	8.1300%
Tarrant CAD	\$ 299,465,744,810	\$ 299	5.6826%
Bexar CAD	\$ 269,872,354,900	\$ 270	5.1210%
Collin CAD	\$ 251,288,442,956	\$ 251	4.7684%
Denton CAD	\$ 183,201,173,329	\$ 183	3.4764%
Williamson CAD	\$ 155,228,489,181	\$ 155	2.9456%
Fort Bend CAD	\$ 135,549,932,917	\$ 136	2.5722%
Montgomery CAD	\$ 109,405,527,159	\$ 109	2.0760%
State Total	\$ 5,269,891,392,975	\$ 5,270	



APPRAISAL DISTRICT WORKLOAD

Appraisal Functions

The appraisal functions for the Travis Central Appraisal District are divided into three departments- Commercial Appraisal, Residential Appraisal, and Business Personal Property Appraisal. Within these three departments, there are a total of 79 full-time employees. Of those staff members, 35 are Registered Professional Appraisers (RPA) through the Texas Department of Licensing and Regulation (TDLR), with an additional 42 staff members registered with TDLR and working towards their RPA Designation.

Appraisal Phase

During the appraisal phase, appraisers conduct field inspections and aerial reviews of properties in order to discover any new property and list all characteristics of new and existing properties. These steps are the foundation of determining a market value for each property within Travis County. The staff also determine a property's situs, or where it will be taxable. The appraisal district then sends a notice of appraised value to each property owner listing their property's market value for the tax year, along with other information required by the Texas Property Tax Code to be included in the Notice of Appraised Value. Travis CAD then compiles a formal list of all taxable property, known as the appraisal records, and delivers the records to the Appraisal Review Board before beginning the next phase of the cycle.

Equalization Phase

During the equalization phase, property owners can protest their appraisal on the basis that their market value is excessive or they were unequally appraised, determination of situs, the denial of any exemptions, denial of special-use appraisal, determination of a change of use on previously qualified agricultural or timber land, determination of ownership, failure of the ARB or appraisal district to send required notices, or any other action that applies to and adversely affects the property owner. Appraisers will meet informally with property owners and agents to discuss a protest and try to resolve any concerns. If a property owner and appraiser cannot reach an agreement, they can have their protest heard by the Appraisal Review Board, an independent body of citizens tasked with hearing property owner protests and making a determination on the protest.

Note: The other two phases of the appraisal cycle do not pertain to the appraisal functions and are not reported here.



COMMERCIAL APPRAISAL

The Commercial Appraisal Department is responsible for appraising all commercial properties within Travis County, including all multi-family properties of five units and larger, retail, office, industrial, and lodging properties. This department must gather data pertaining to the quality, classification, and value of complex commercial properties. They are responsible for scheduling that allows for the systematic processing of commercial protests in a timely manner that will allow the district to certify timely as well as perform appraisals, data collection, sales analysis, and estimates for construction costs for various types of commercial properties.

Commercial Appraisal				
Performance Metric/Task:		2022	2023	% Inc (Dec)
NOAV	Total Noticed Properties	21,361	20,827	-2.5%
	Properties noticed by April 15th	20,167	20,013	-0.8%
	% Noticed by April 15th	94.4%	96.1%	1.8%
Protest	Total Protests	14,585	15,205	4.3%
	Formal Hearings	4,416	5,122	16.0%
	Joint Motion Agreements/Toplines	11,360	8,215	-27.7%
	% of Protests Toplined	77.9%	62.3%	-20.0%
Number of Permits Processed		3,745	5,200	38.9%



RESIDENTIAL APPRAISAL

The Residential Appraisal Department is responsible for the fair and equitable appraisal of all residential property in Travis County, including houses, mobile homes, duplexes, triplexes, fourplexes, and residential condominiums. This department is responsible for applying the generally accepted appraisal methods to estimate the value of all residential property in Travis County and producing an accurate residential appraisal roll. This department is also responsible for the scheduling that allows for the systematic processing of residential protests in a timely manner that will allow the district to certify timely. This department values all land, builder's inventory, and places productivity (usually called Ag) values on properties.

Residential Appraisal				
Performance Metric/Task:		2022	2023	% Inc (Dec)
Fieldwork	Field Work Inspections	27,223	43,580	60.1%
	New Construction	10,001	5,486	-45.1%
	Permits Processed	18,175	30,380	-32.4%
	Sales Transactions	16,157	14,469	-10.4%
NOAV	Total Noticed Properties	391,673	400,287	2.2%
	Properties noticed by April 15th	139,387	218,085	56.5%
	% Noticed by April 15th	35.6%	54.5%	53.1%
Protests	Total Protests	152,711	160,197	4.9%
	Formal Hearings	32,987	25,418	-22.9%
	Informal Agreements Reached	3,308	4,400	33.0%
	Informal Meetings Conducted	18,454	64,570	249.9%
	Joint Motion Agreements/Toplines	138,849	95,999	-30.9%
Special Valuation Applications		575	1,428	148.3%



BUSINESS PERSONAL PROPERTY APPRAISAL

The Business and Personal Property (BPP) Appraisal department is responsible for the fair and equitable appraisal of all business and personal property in Travis County. This department is responsible for valuing all personal property accounts, including equipment, inventory, furniture, fixtures, and vehicles; they are also responsible for administering abatements, special inventory, and Freeport exemptions. Additionally, they oversee contract appraisals for utilities, transportation, and minerals.

Business Personal Property				
Performance Metric/Task:		2022	2023	% Inc (Dec)
NOAV	Total Noticed Properties	36,965	34,961	-5.4%
	Properties noticed by June 1st	7,982	17,924	124.6%
	% Noticed by June 1st	21.6%	51.3%	137.4%
Protests	Total Protests	4,965	4,817	-3.0%
	Formal Hearings	875	425	-51.4%
	Informal Agreements Reached	2,558	1,568	-38.7%
	Informal Meetings Conducted	3,993	3,022	-24.3%
	Joint Motion Agreements/Toplines	191	339	77.5%
Renditions	Renditions Mailed	36,780	35,875	-2.5%
	Renditions Processed	25,385	23,657	-6.8%
	Rendition Extension Request Processed	N/A	3,478	N/A
	% of Renditions Filed with Extension Request	N/A	14.7%	N/A
Fieldwork: Total Field Checks		9,702	8,906	-8.2%
Special Inventory Tax		729	726	-0.4%



Property Owner Outreach and Support Functions

The property owner outreach and support functions are comprised of the Communications Department and the Customer Service department. There are 22 full-time employees performing property owner outreach and support functions. The public outreach is managed by the District's Communication Director and the property owner support functions are managed by the Customer Service Director.

PROPERTY OWNER OUTREACH

The property owner outreach is designed to provide beneficial information to property owners on the property tax system and processes and procedures of the Travis Central Appraisal District. These educational opportunities are provided through public outreach events and through messaging available on the District's public website.

Property Owner Outreach				
Performance Metric/Task:		2022	2023	% Inc (Dec)
Traditional Media	Total Coverage	242	187	-22.7%
	Positive Coverage	87%	95%	9.2%
	On Message	91%	95%	4.4%
Digital Media	Total Website Visits	3,374,650	3,411,066	1.1%
	Exemptions Page Visits	251,836	192,988	-23.4%
	Protests Page Visits	182,429	165,811	-9.1%
	Website Resource Downloads	N/A	41,924	N/A
Outreach Events	Outreach events attended	7	13	85.7%
	Outreach- People Reached (In Person)	N/A	624	N/A
	Outreach- People Reached (Replays)	N/A	7,827	N/A



CUSTOMER SERVICE

The Customer Service department is responsible for representing the district in frequent contact with the public. This department assists property owners, property tax professionals, attorneys, and the general public with any request. The customer service department administers homestead, disabled veteran, and over-65 exemptions, and is responsible for ensuring that exemptions are fairly and consistently granted per the Texas Property Tax Code.

Customer Service				
Performance Metric/Task:		2022	2023	% Inc (Dec)
Property Owner Assistance	Calls Answered	N/A	66,180	N/A
	Emails Answered	55,642	34,661	-37.7%
	In Person Transactions	8,242	10,381	26.0%
	In-Person Wait Time	6.85 minutes	5.22 minutes	-31.2%
Exemptions Processed		42,151	65,443	55.3%

Support Services

The support services functions for the Travis Central Appraisal District are divided into five departments- Administration, Legal, Information Technology, Geographic Information Systems, and Appraisal Support. These five support departments contain 52 full-time employees. Within these departments, there are an additional 4 Registered Professional Appraisers (RPA) through the Texas Department of Licensing and Regulation (TDLR).

ADMINISTRATION

The administration department plans, organizes, directs, and controls the business support functions related to human resources, budget, finance, purchasing, payroll, facilities maintenance, records management, and mail services. Additional responsibilities include conducting staff training/CLE, legislative bill tracking and analysis, as well as notarizing and translating forms and documents.

Finance			
Performance Metric/Task:	2022	2023	% Inc (Dec)
GFOA Certificate of Achievement for Excellence in Financial Reporting	Yes	Yes	N/A
GFOA Distinguished Budget Award	Yes	Yes	N/A
GFOA Award for Popular Annual Financial Report	Yes	Yes	N/A
GTOT Investment Policy Certificate of Distinction	Yes	Yes	N/A
Vendor Payments Issues (Checks & ACH)	3,343	3,572	6.9%



LEGAL

The legal department manages post-administrative appeals, including lawsuits, arbitrations, SOAH hearings, mediations, and settlement conferences (internally and those of outside counsel); preparation and review of expert reports; filing and answering lawsuits; preparing and answering discovery, motions, and judgments; and providing legal advice on day-to-day issues arising out of issues involving the Texas Property Tax Code, exemption application, contracts, open meetings, and public information requests. The litigation appraisers handle all the arbitrations and coordinate valuation efforts for use in SOAH hearings, mediations and settlement conferences involving real property.

Legal			
Performance Metric/Task:	2022	2023	% Inc (Dec)
Lawsuits Filed (Cause Number)	1,783	2,451	37.5%
Lawsuits Filed (Property ID)	3,420	4,285	25.3%
Number of Agreed Judgements (by Cause Number)	740	757	2.3%
Number of Agreed Judgements (by Property ID)	1,548	1,356	-12.4%
Settlement Conferences Held (Days)	93	97	4.3%

INFORMATION TECHNOLOGY

The Information Technology department's function is to manage the activities of the information technology environment including the network, security, database, and CAMA software administration. This department is highly technical in all areas for troubleshooting, evaluating, and recommending changes to current and future network requirements to meet the district's needs. The IT department works closely with management and the district's software vendor to help design and implement new software features and programming changes, including changes required by legislative mandate. This department coordinates supplement processing with entities and district staff, works with various departments of the taxing units to electronically exchange information and provide data/information for all taxing units as requested. The IT department also processes record requests requiring computer generated information.

IT			
Performance Metric/Task:	2022	2023	% Inc (Dec)
Help Desk Ticket Count	4,595	1,911	-58.4%
Servers Supported	44	44	0.0%
System Uptime	96.8%	100.0%	3.3%
True Prodigy Tickets Submitted	1,220	823	-32.5%



GEOGRAPHIC INFORMATION SYSTEMS (GIS)

The GIS department's function is to set up new real estate accounts as recorded on subdivision plats, condominium declarations, and deed records recorded at the Travis County clerk's office. It is also the responsibility of the GIS department to maintain current ownership and mailing addresses on these properties. Ownership records are recorded and received from the Travis County Clerk and District Clerk offices. Mailing address changes are received from the property owners and the United States Postal Service. It is also the GIS department's responsibility to maintain current taxing entity records. The annexation and de-annexation information is received from the various taxing entities.

Geographic Information Systems (GIS)			
Performance Metric/Task:	2022	2023	% Inc (Dec)
Deed Transactions	42,737	33,827	-20.8%
New Condos	393	396	0.8%
New Lots	6,874	5,575	-18.9%
New Subdivision	302	264	-12.6%
New Units	2,768	3,017	9.0%
Property Merges Processed	139	253	82.0%
Property Splits Processed	588	548	-6.8%

APPRAISAL SUPPORT

The Appraisal Support department is responsible for accurately entering data, ensuring protests are entered in a timely manner, verifying that all required forms are executed appropriately, scheduling protest hearings, and ensuring that customers receive prompt attention and accurate information.

Appraisal Support			
Performance Metric/Task:	2022	2023	% Inc (Dec)
Appointment of Agents Processed	67,000	90,200	34.6%
Rendition Data Entry	22,200	23,700	6.8%
Builder Plans Processed	2,300	7,200	213.0%
Solar Exemptions Processed	1,738	3,100	78.4%
Special Inventory Tax Statements Entered	6,000	8,200	36.7%



VISIT OR CONTACT US

Office Location

Travis Central Appraisal District
850 E. Anderson Lane
Austin, Texas 78752

Mailing Address

P.O. Box 149012
Austin, TX 78714-9012

Customer Inquiries and Assistance

Phone: (512) 834-9138
Email: CSinfo@tcadcentral.org
Website: www.traviscad.org

Business Hours

M, W, F — 7:45am-4:45pm
Tu, Th — 9:00am – 4:45pm

Directions

From North Austin

From north Austin go south on IH 35. Take the 183/Saint Johns Ave exit which will be exit number 240A-239. Turn left at the light onto highway 183 South staying on the frontage road. Make a U turn at the first available intersection onto East Anderson Lane. Our office at 850 East Anderson Lane will be on the right. If you reach the intersection of IH-35 and US-183, you have gone too far.

From South Austin

From south Austin go north on IH 35. Take the 183/Saint John's Ave exit which will be exit number 240A - 239. Turn right on Hwy 183 staying on the frontage road. Make a U turn at the first available intersection onto East Anderson Lane. Our office at 850 East Anderson Lane will be on the right. If you reach the intersection of IH-35 and US-183, you have gone too far.

From East Austin

From east Austin, head west on Hwy 183 and take the I-35/Lamar Blvd/TX-275 Loop exit. Our office at 850 East Anderson Lane will be on the right. If you reach the intersection of IH-35 and US-183, you have gone too far.

From West Austin

From west Austin, head east on Hwy 183 and take the US 290/Cameron Road exit. Make a U-turn onto East Anderson Lane. Our office at 850 East Anderson Lane will be on the right. If you reach the intersection of IH-35 and US-183, you have gone too far.



APPENDIX





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SECTION 6.06 PROPERTY TAX CODE, APPRAISAL DISTRICT BUDGET AND FINANCING

- (a) Each year the Chief Appraiser shall prepare a Adopted budget for the operations of the district for the following tax year and shall submit copies to each of the taxing units participating in the district and to the district board of directors before June 15th. He shall include in the budget a list showing each Adopted position, the Adopted salary for the position, all benefits Adopted for the position, each Adopted capital expenditure, and an estimate of the amount of the budget that will be allocated to each taxing unit. Each taxing unit entitled to vote on the appointment of board members shall maintain a copy of the Adopted budget for public inspection at its principal administrative office.
- (b) The board of directors shall hold a public hearing to consider the budget. The secretary of the board shall deliver to the presiding officer of the governing body of each taxing unit participating in the district not later than the 10th day before the hearing. The board shall complete its hearings, make any amendments to the Adopted budget it desires, and finally approve a budget before September 15. If governing bodies of a majority of the taxing units entitled to vote on the appointment of board members adopt resolutions disapproving a budget and file them with the secretary of the board within 30 days after its adoption, the budget does not take effect, and the board shall adopt a new budget within 30 days of the disapproval.
- (c) The board may amend the approved budget at any time, but the secretary of the board must deliver a written copy of the Adopted amendment to the presiding officer of the governing body of each taxing unit participating in the district not later than the 30th day before the date the board acts on it.
- (d) Each taxing unit participating in the district is allocated a portion of the amount of the budget equal to the proportion that the total dollar amount of property taxes imposed in the district by the unit for the tax year in which the budget proposal is prepared bears to the sum of the total dollar amount of property taxes imposed in the district by each participating unit for that year. If a taxing unit participates in two or more districts, only the taxes imposed in a district are used to calculate the unit's cost allocations in the district. If the number of real property parcels in the district and the taxing unit imposes in excess of 25 percent of the total amount of the property taxes imposed in the district by all of the participating taxing units for a year, the unit's allocation may not exceed a percentage of the appraisal district's budget equal to three times the unit's percentage of the total number of real property parcels appraised by the district.
- (e) Unless the governing body of a unit and the chief appraiser agree to a different method of payment, each taxing unit shall pay its allocation in four equal payments to be made at the end of each calendar quarter, and the first payment shall be made before January 1 of the year in which the budget takes effect. A payment is delinquent if not paid on the date it is due. A delinquent payment incurs a penalty of 5 percent of the amount of the payment and accrues interest at an annual rate of 10 percent. If the budget is amended, any change in the amount of a unit's allocation is apportioned among the payments remaining.
- (f) Payments shall be made to a depository designed by the district board of directors. The district's funds may be disbursed only by a written check, draft, or order signed by the chairman and secretary of the board or, if authorized by resolution of the board, by the chief appraiser.
- (g) If a taxing unit decides not to impose taxes for any tax year, the unit is not liable for any of the costs of operating the district in that year, and those costs are allocated among the other taxing units as if that unit had not imposed taxes in the year used to calculate allocation. However, if that unit has made any payments, it is not entitled to a refund.



(h) If a newly formed taxing unit or a taxing unit that did not impose taxes in the preceding year imposes taxes in any tax year, that unit is allocated a portion of the amount budgeted to operate the district as if it had imposed taxes in the preceding year, except that the amount of taxes the unit imposes in the current year is used to calculate its allocation. Before the amount of taxes to be imposed for the current year is known, the allocation may be based on an estimate to which the district board of directors and the governing body of the unit agree, and the payments made after that amount is known shall be adjusted to reflect the amount imposed. The payments of a newly formed taxing unit that has no source of funds are postponed until the unit has received adequate tax or other revenues.

(i) The fiscal year of an appraisal district is the calendar year unless the governing bodies of three-fourths of the taxing units entitled to vote on the appointment of board members adopt resolutions proposing a different fiscal year and file them with the secretary of the board not more than 12 and not less than eight months before the first day of the fiscal year Adopted by the resolutions. If the fiscal year of an appraisal district is changed under this subsection, the chief appraiser shall prepare a Adopted budget for the fiscal year as provided by Subsection (a) of this section before the 15th day of the seventh month preceding the first day of the fiscal year established by the change, and the board of directors shall adopt a budget for the fiscal year as provided by Subsection (b) of this section before the 15th day of the fourth month preceding the first day of the fiscal year established by the change. Unless the appraisal district adopts a different method of allocation under Section 6.061 of this code, the allocation of the budget to each taxing unit shall be calculated as provided by Subsection (d) of this section using the amount of property taxes imposed by each participating taxing unit in the most recent tax year preceding the fiscal year established by the change for which the necessary information is available. Each taxing unit shall pay its allocation as provided by Subsection (e) of the section, except that the first payment shall be made before the first day of the fiscal year established by the change and subsequent payments shall be made quarterly. In the year in which a change in the fiscal year occurs, the budget that takes effect on January 1 of that year may be amended as necessary as provided by Subsection (c) of this section in order to accomplish the change in fiscal years.

(j) If the total amount of the payments made or due to be made by the taxing units participating in an appraisal district exceeds the amount actually spent or obligated to be spent during the fiscal year for which the payments were made, the chief appraiser shall credit the excess amount against each taxing unit's allocation payments for the following year in proportion to the amount of each unit's budget allocation for the fiscal year for which the payments were made. If a taxing unit that paid its allocated amount is not allocated a portion of the district's budget for the following fiscal year, the chief appraiser shall refund to the taxing unit its proportionate share of the excess funds not later than the 150th day after the end of the fiscal year for which the payments were made.

SECTION 6.062 PROPERTY TAX CODE, PUBLICATION OF BUDGET

(a) Not later than the 10th day before the date of the public hearing at which the board of directors considers the appraisal district budget, the chief appraiser shall give notice of the public hearing by publishing the notice in a newspaper having general circulation in the county for which the appraisal district is established. The notice may not be smaller than one-quarter page of a standard-size or tabloid-size newspaper and may not be published in the part of the paper in which legal notices and classified advertisements appear.

(b) The notice must set out the time, date, and place of the public hearing and must set out a summary of the Adopted budget. The summary must set out as separate items:

- (1) The total amount of the Adopted budget;
- (2) The amount of increases Adopted from the budget adopted for the current year; and
- (3) The number of employees to be compensated under the current budget and the number of employees to be compensated under the Adopted budget.



(c) The notice must state that the appraisal district is supported solely by payments from the local taxing units served by the appraisal district. The notice must also contain the following statement: "If approved by the appraisal district board of directors at the public hearing, this Adopted budget will take effect automatically unless disapproved by the governing bodies of the county, school districts, cities, and towns served by the appraisal district. A copy of the Adopted budget is available for public inspection in the office of each of those governing bodies."

SECTION 6.051 PROPERTY TAX CODE, OWNERSHIP OF REAL PROPERTY

(a) The board of directors of an appraisal district may purchase or lease real property and may construct improvements as necessary to establish and operate the appraisal office or a branch appraisal office.

(b) The acquisition or conveyance of real property or the construction or renovation of a building or other improvement by an appraisal district must be approved by the governing bodies of three-fourths of the taxing units entitled to vote on the appointment of board members. The board of directors by resolution may propose a property transaction or other action for which this subsection requires approval of the taxing units. The chief appraiser shall notify the presiding officer of each governing body entitled to vote on the approval of the proposal by delivering a copy of the board's resolution, together with information showing the costs of other available alternatives to the proposal. On or before the 30th day after the date the presiding officer receives notice of the proposal, the governing body of a taxing unit by resolution may approve or disapprove the proposal. If a governing body fails to act on or before that 30th day or fails to file its resolution with the chief appraiser on or before the 10th day after that 30th day, the proposal is treated as if it were disapproved by the governing body.

(c) The board of directors may convey real property owned by the district, and the proceeds shall be credited to each taxing unit that participates in the district in proportion to the unit's allocation of the appraisal district budget in the year in which the transaction occurs. A conveyance must be approved as provided by Subsection (b) of this section, and any proceeds shall be apportioned by an amendment to the annual budget made as provided by Subsection (c) of Section 6.06 of this code.

(d) An acquisition of real property by an appraisal district before January 1, 1988, may be validated before March 1, 1988, in the manner provided by Subsection (b) of this section for the acquisition of real property.





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GLOSSARY





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GLOSSARY

Accrual Basis of Accounting- Method of accounting that recognizes the financial effect of transactions, events, and interfund activity when they occur, regardless of the timing of related cash flows.

Ad Valorem- According to value

Ad Valorem Taxation- A tax levied in proportion to the value of the thing(s) being taxed. Exclusive of exemptions, use-value assessment provisions, and the like, the property tax is an ad valorem tax.

Ad-hoc Reports- A report generated dynamically at the information consumer's request. These reports are created due to unplanned information requests in which information is gathered to support a non-routine decision.

Appropriation- a sum of money or total of assets devoted to a special purpose.

Arbitration- the use of an unbiased third-party arbitrator to settle a dispute.

ArcGIS- A geographic information system (GIS) by ESRI for working with maps and geographic information. It is used for: creating and using maps; compiling geographic data; analyzing mapped information; sharing and discovering geographic information; using maps and geographic information in a range of applications; and managing geographic information in a database.

Assigned Fund Balance- The portion of the net position of a government fund that represents resources set aside ("earmarked") by the government for a particular purpose.

Balanced Budget Policy- The District's policy that requires the total sum of money a government will collect in a fiscal year equal the amount it spends on goods, services, and capital expenditures.

Basic Financial Statements- Minimum combination of financial statements and not disclosure required for fair presentation in conformity with Generally Accepted Accounting Principles (GAAP).

Basis of Accounting- Timing of recognition for financial reporting purposes (when the effects of transaction or events should be recognized in financial statements)

Basis of Budgeting- Method used to determine when revenues and expenditures are recognized for budgetary purposes.

Budget Amendment- A proposal to change the dollar amount of an activity or project or to add an activity of project after the budget has already been adopted. A budget amendment changes the final dollar amount of the budget, requiring the jurisdictions to contribute more money to the district.

Bonded Indebtedness- government debt created from issuing bonds.

CAMA System- Computer Assisted Mass Appraisal (CAMA) software that is used by appraisal districts to appraise properties within their jurisdictions.

Capital Asset- Land, improvement to land, easements, buildings, building improvements, vehicles, machinery, equipment, works of art and historical treasures, infrastructure, and all other tangible or intangible assets that are used in operations and that have initial useful lives extending beyond a single reporting period.



Capital Equipment- Equipment that you use to manufacture a product, provide a service, or use to sell, store and deliver merchandise. Such equipment will not be sold in the normal course of business but will be used and worn out or consumed in the normal course of business.

Capital Equipment Policy (Capitalization Threshold) - Dollar value at which a government elects to capitalize tangible or intangible assets that are used in operations and that have initial useful lives extending beyond a single reporting period. Generally, capitalization thresholds are applied to individual items rather than groups of items unless the result would be to exclude items that in the aggregate would clearly be material to the financial statements.

Capital Expenditure- Funds used by a company to acquire or upgrade physical assets such as property, building, or equipment. This type of outlay is made by companies to maintain or increase the scope of their operations and falls within their capitalization threshold. These expenditures can include everything from repairing a roof to building a brand-new building.

Cash Management Controls- Controls which promote positive cash management. Cash management is the financial management technique used by treasurers to accelerate the collection of receivables, control payments to vendors/creditors, and efficiently manage cash.

Centralized Purchasing Concept- a purchasing system in which all departments of a company can make purchases through a common purchasing department. Centralized purchasing aids in finding the best deals with local vendors for the department, avoids duplicity of orders, and promotes benefits arising from the high-volume bulk discounts, lower transportation and inventory management costs, organized transactions, and improved vendor relationships.

Certification of Achievement for Excellence in Financial Reporting- Program sponsored by the GFOA to encourage and assist state and local governments to prepare high-quality CAFRs. The program has been in continuous operation since 1946. The program originally was known as the certificate of Conformance Program.

Committed Fund Balance- The portion of the net position of a governmental fund that represents resources whose use is subject to a legally binding constraint that is imposed by the government itself at its highest level of decision-making authority and that remains legally binding unless removed in the same manner.

Comprehensive Annual Financial Report (CAFR) - Financial report that contains, at a minimum, three sections: 1) introductory, 2) financial, and 3) statistical, and whose financial sections provide information on each individual fund and component unit.

Contra Revenue Account- A revenue account that is expected to carry a debit balance instead of the usual credit balance. A contra revenue account reduces the amounts reported in a company's revenue accounts.

Current Financial Resources Measurement Focus- Measurement focus where the aim of a set of financial statements is to report the near-term (current) inflows, outflows, and balances of expendable financial resources. The current financial resources measurement focus is unique to accounting and financial reporting for state and local governments and is used solely for reporting the financial position and results of operations of governmental funds.

Debt Service- The cash that is required for a particular time period to cover the repayment of interest and principal on a debt.



Deposition- A verbal or written testimony of a party or witness in a civil or criminal proceeding taken before trial, usually in an attorney's office.

Depreciate- A reduction in the value of an asset with the passage of time, due to wear and tear.

Discovery- A category of procedural devices employed by a party to a civil or criminal action, prior to trial, to require the adverse party to disclose information that is essential for the preparation of the requesting party's case and that the other party alone knows or possesses.

Economic Development Abatement- A tax abatement is a local agreement between a taxpayer and a taxing unit that exempts all or part of the increase in value of the real property and/or tangible personal property from taxation for a period not to exceed 10 years. These tax abatements are an economic development tool available to cities, counties, and special districts to attract new industries and to encourage the retention and development of existing businesses through property tax exemptions or reductions.

Economic Resources Measurement Focus- Measurement focus where the aim of a set of financial statements is to report all inflows, outflows, and balances affecting or reflecting an entity's net position. The economic resources measurement focus is used for proprietary and trust funds, as well as for government-wide financial reporting. It also is used by business enterprise and nonprofit organizations in the private sector.

Elected Contribution Rate- The board of directors may take a vote to increase the percentage of gross payroll paid to the Texas Counties and District Retirement System (TCDRS) above that of the required rate.

Employer Contributions- A term used in the context of pension benefits and OPEB to describe actual payments made by the employer as compared to the employer's annual required contribution. Only amounts paid to trustees and outside parties qualify as contributions.

Exemption- The District grants exemptions to certain organizations, persons, or property that may provide complete relief from tax, tax at a reduced rate or tax on only a portion of the items subject to tax. Examples include the homestead exemption and the over 65 exemption.

Expenditure- Under the current financial resources measurement focus, decreases in net financial resources not properly classified as *other financing uses*.

Formal Hearing- When a taxpayer protests their property value, a formal hearing before the Appraisal Review Board (ARB) is the final step before the appeals process. The formal hearing is conducted with a panel of three ARB members (unless special circumstances exist).

Fund- Fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, that are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

Fund Balance- Net position of a governmental fund (difference between assets, liabilities, deferred outflows of resources, and deferred inflows of resources).

Fund Financial Statements- Basic financial statements presented for funds, in contrast to *government-wide* financial statements.

General Fund- Main operating account for a nonprofit entity, such as a government or government agency.



Governmental Fund- a broad category of funds used by state and local governments. Governmental funds include the general fund, special revenue funds, capital projects funds, debt service funds and permanent funds.

Governmental Financial Reporting Model- Minimum combination of financial statements, notes, and required supplementary information prescribed for state and local governments by the GASB.

Government-wide Financial Statements- Financial statements that incorporate all of a government's governmental and business-type activities, as well as its nonfiduciary component units. There are two basic government-wide financial statements: the statement of net position and the statement of activities.

Homestead- A building occupied by the owner of the freehold and his or her family, with the primary intention of making it their home, together with the parcel of land on which it stands, and the other improvements attached to it.

Improvement- Building, other structures, and attachments or annexations to land that are intended to remain so attached or annexed, such as sidewalks, trees, drives, tunnels, drains, and sewers.

Internal Control Framework- Integrated set of policies and procedures designed to assist management to achieve its goals and objectives. To be truly comprehensive, a government's internal control framework must 1) provide a favorable control environment, 2) provide for the continuing assessment of risk, 3) provide for the design, implementation, and maintenance of effective control-related policies and procedures, 4) provide for the effective communication of information, and 5) provide for the ongoing monitoring of the effectiveness of control-related policies.

Jurisdiction (Taxing Entity) - The right and power to interpret and apply the law; also, the power to tax and the power to govern. The territorial range of authority of control.

Line-Item Transfer- A proposal to change the dollar amount of an activity or project or to add an activity of project after the budget has already been adopted. A budget line-item transfer does not change the final dollar amount of the budget and does not require the jurisdictions to contribute more money to the district.

Major Fund- funds whose revenues, expenditures/expenses, assets, or liabilities are at least 10 percent of the total of their fund category (governmental or enterprise) and 5 percent of the aggregate of all governmental and enterprise funds in total.

Mediation- A negotiation to resolve differences that is conducted by some impartial third party.

Modified Accrual Basis of Accounting- Basis of accounting used in conjunction with the current financial resources measurement focus that modifies the accrual basis of accounting in two important ways: 1) revenues are not recognized until they are measurable and available and 2) expenditures are recognized in the period in which governments in general normally liquidate the related liability rather than when that liability is first incurred (if earlier).

Net Position- The residual of all other financial statement elements presented in a statement of financial position.

Nonspendable Fund Balance- The portion of the net position of a governmental fund that cannot be spent either because the underlying resources are not in spendable form or because the government is legally or contractually required to maintain the resources intact.

Oblique Photography- A photograph acquired with the camera axis intentionally directed between the horizontal and vertical orientations.



Open Meetings Act- Rules that guarantee access to data held by the state or local government. This act establishes a “right-to-know” legal process by which requests may be made for government-held information, to be received freely or at minimal cost, barring standard exceptions.

Orthophotography- An aerial photograph in which the displacement of images have been removed and may also form the base map for many GIS programs.

Parcel- A contiguous area of land described in a single legal description or as one of a number of lots on a plat; separately owned, either publicly or privately; and capable of being separately conveyed.

Personal Property- Moveable property; belongings exclusive of land and buildings.

PID- Public Improvement District

Public Improvement District- a geographical area established to provide specific types of improvements or maintenance within the area which are financed by assessments to the property owners within that specific area.

Real Property- Consists of the interests, benefits, and rights inherent in the ownership of land plus anything permanently attached to the land or legally defined as immovable; also called “realty”.

Rendition- A form that provides information about property that one owns. The appraisal district uses the information the taxpayer provides to appraise that property for taxation.

Request for Proposal- Referred to as an RFP, is an early state in a procurement process, issuing an invitation for suppliers, often through the bidding process, to submit a proposal on a specific commodity or service. The RFP process brings structure to the procurement decision and is meant to allow the risks and benefits to be identified clearly upfront.

Request for Qualification- A document distributed by a customer seeking delineation of credentials for suppliers of specific types of services. Also known as an RFQ.

Required Contribution Rate- The amount (typically express as a percentage of the contribution base) that is required to be paid into the pension fund.

Restricted Fund Balance- The portion of the net position of a governmental fund that represents resources subject to externally enforceable constraints.

Retention Policy- A set of guidelines that a company follows to determine how long it should keep certain records. The policy is important for many reasons, including legal requirements that apply to some documents.

Shapefile- A popular geospatial vector data format for geographic information systems software. It is developed and regulated by ESRI as a (mostly) open specification for data interoperability among ESRI and other software products.

SOAH- State Office of Administrative Hearings

Special Purpose Government- Governments that are not general-purpose governments and have a more limited range of purposes. This often includes townships, park districts, sanitation district, and appraisal districts.



Statement of Activities- A government-wide financial statement that reports the financial activity of the organization by function over a period of time. Also known as the income statement or profit and loss statement in the for-profit world.

Statement of Net Assets- A government-wide financial statement that reports the difference between assets and liabilities as net assets, not fund balances or equity. Assets are reported in order of liquidity, or how readily they are expected to be converted to cash and whether restrictions limit the government's ability to use the resources. Liabilities are reported based on their maturity, or when cash is expected to be used to liquidate them. Net assets are displayed in three components- invested in capital assets, net of related debt; restricted; and unrestricted.

TCAD- Travis Central Appraisal District (The District)

TCDRS- Texas Counties and Districts Retirement System; TCAD's retirement plan.

Unassigned Fund Balance- The difference between the total fund balance in a governmental fund and its nonspendable, restricted, committed, and assigned components.

